

**CITY OF CANAL FULTON
CITY COUNCIL MEETING AGENDA**

January 16, 2018

1. CALL TO ORDER

2. PLEDGE OF ALLEGIANCE

3. ROLL CALL

4. REPORTS OF STANDING COMMITTEES

5. CITIZENS' COMMENTS – AGENDA MATTERS (Five Minutes per Individual – No Yield)

6. CORRECTING & ADOPTING THE RECORD OF PROCEEDINGS

1-2-18 Minutes

7. REPORTS OF ADMINISTRATIVE OFFICERS

- o Senior Citizens
- o Community Service
- o Fire Chief
- o Police Chief – Monthly Report
- o Engineer
- o Streets
- o Public Utilities
- o Planning/Zoning
- o Finance Director – December Financials
- o City Manager
- o Mayor
- o Parks & Recreation Board
- o Law Director

8. THIRD READINGS

Ordinance 38-17: AN ORDINANCE PROVIDING FOR THE ISSUANCE AND SALE OF \$730,000 OF NOTES, IN ANTICIPATION OF THE ISSUANCE OF BONDS, FOR THE PURPOSE OF PAYING COSTS OF ACQUIRING AND IMPROVING A BUILDING AND SITE FOR USE IN PERFORMING THE FUNCTIONS OF THE CITY'S SERVICE AND UTILITY DEPARTMENTS, AND DECLARING AN EMERGENCY.

Ordinance 39-17: AN ORDINANCE PROVIDING FOR THE ISSUANCE AND SALE OF \$1,000,000 OF NOTES, IN ANTICIPATION OF THE ISSUANCE OF BONDS, FOR THE PURPOSE OF PAYING COSTS OF IMPROVING STREETS AND ROADS IN THE CITY BY RECONSTRUCTING, RESURFACING, GRADING, DRAINING, CURBING, PAVING, CONSTRUCTING STORM SEWERS AND RELATED DRAINAGE FACILITIES AND MAKING OTHER IMPROVEMENTS AS DESIGNATED IN THE PLANS APPROVED OR TO BE APPROVED BY COUNCIL, AND DECLARING AN EMERGENCY.

9. SECOND READINGS

Ordinance 1-18: An Ordinance by the Council of the City of Canal Fulton, Ohio amending Chapter 182 of the Administrative Code

Ordinance 2-18: An Ordinance by the Council of the City of Canal Fulton, Ohio amending Chapter 182 of the Administrative Code

Ordinance 3-18: An Ordinance by the Council of the City of Canal Fulton, Ohio adopting the Canal Fulton Ohio Income Tax Ordinance and Repealing and Ordinance in Conflict Therewith

10. FIRST READINGS

Ordinance 4-18: An Ordinance Amending Title Three- Utilities of Chapter None – Streets, Utilities and Public Service Code of the Codified Ordinances of Canal Fulton, Ohio Adding Chapter 938m Stormwater Utility and Repealing and Ordinances in Conflict Therewith

Resolution 1-18: A Resolution by the Council of the City of Canal Fulton, Ohio to Enter into a Transportation Agreement with the City of Massillon Ohio for the Transportation of Incarcerated Prisoners

Resolution 2-18: A Resolution by the Council of the City of Canal Fulton, Ohio to Enter Into a Contract With The City of Massillon, Ohio Law Department Providing for Prosecution of Criminal and Traffic Offenders in the Massillon Municipal Court and Performance of Other Related Traffic and Criminal Legal Services for Canal Fulton, Ohio.

Ordinance 5-18: An Ordinance Amending Ordinance 31-17, and Providing for Changes to Previously Authorized Appropriations.

Ordinance 6-18: An Ordinance Amending Ordinance 31-17, and Providing for Changes to Previously Authorized Appropriations.

Resolution 3-18: A Resolution by the Council of the City of Canal Fulton, Ohio to Sell Parcel No. 95-80048 and Parcel No 95-03411 to Campbell Real Estate, Ltd.

Resolution 4-18: A Resolution Approving the Statement of Services to be Provided to the Property Owners in the Canal Lands Annexation III Area, the Approximate Date of Services will be Provided, Procedure for Incompatible Zoning Uses Upon its being Annexed to the City of Canal Fulton, Ohio.

Resolution 5-18: A Resolution Approving the Statement of Services to be Provided to the Property Owners in the Wastewater Treatment Plant Annexation Area, the Approximate Date of Services will be Provided, Procedure for Incompatible Zoning

CITY OF CANAL FULTON
CITY COUNCIL MEETING AGENDA
January 16, 2018

Uses Upon its being Annexed to the City of Canal
Fulton, Ohio.

11. P.O.s

P.O. 11546 to JA Chapandar Excavating in the amount
of \$14,500 for demolition of the old fire station

P.O. 11545 to Adams Signs in the amount of
\$13,640.00 to relocate Mural on old fire station to the
Hatfield building

P.O. MV9401 to MultiVendor Income Tax Refunds in
the amount of \$48,000.00 for Income Tax Refunds

P.O. MV9402 to MultiVendor Employee
Reimbursements in the amount of \$34,250.00 for
Employment Reimbursement for Deductible and
Prescription

P.O. 11552 to Clark, Schaeffer & Hackett in the
amount of \$23,000.00 for the 2018 Financial Audit

P.O. 11553 to Easton Telecom in the amount of
\$17,000.00 for Special Purpose Phone Lines

P.O. 11554 to Stephen A. Ginella Jr. in the amount of
\$15,000.00 for Collection Services

P.O. 11555 to Bonded Chemicals, Inc. in the amount
of \$33,000.00 for Water & Sewer Chemicals

P.O. 11556 to Massillon Law Department in the
amount of \$26,000.00 for Prosecutor Legal Services

P.O. 11557 to PPI Graphics in the amount of
\$15,000.00 for Utility Bills Printing & Supplies

12. BILLS: December \$705,467.45

13. OLD/NEW/OTHER BUSINESS

14. REPORT OF PRESIDENT PRO TEMPORE

15. REPORT OF SPECIAL COMMITTEES

**16. CITIZENS COMMENTS – Open Discussion (Five
Minute Rule)**

17. ADJOURNMENT

**CITY OF CANAL FULTON
CITY COUNCIL MEETING AGENDA
January 2, 2018**

CALL TO ORDER

Mayor Joseph Schultz called the meeting to order at 7:00pm.

PLEDGE OF ALLEGIANCE

ROLL CALL

Council in attendance were Mayor Joseph Schultz, Dan Bucher Jr., Eric Whittington, Sue Mayberry, Scott Svab, Danny Losch and Bonnie Donaldson

City Staff in attendance were City Manager Mark Cozy, Police Chief Doug Swartz, Fire Chief Ray Durkee, Finance Director William Rouse, Law Director Scott Fellmeth and Council Clerk Teresa Dolan

Others in attendance were Chell Rossi, Bob Stopar

ELECTION OF PRESIDENT PRO TEMPORE

A motion was made to nominate Scott Svab for Council President Pro Tempore by Danny Losch

Second by Dan Bucher Jr.

A motion was made to nominate Sue Mayberry for Council President Pro Tempore by Bonnie Donaldson

Second by Eric Whittington

For Scott Svab, Scott Svab – yes; Danny Losch – yes; Sue Mayberry – no; Dan Bucher Jr. – yes; Eric Whittington – no; Bonnie Donaldson – no.

For Sue Mayberry, Scott Svab – no; Danny Losch – no; Sue Mayberry – yes; Dan Bucher Jr. – no; Eric Whittington – yes; Bonnie Donaldson – yes;

Mayor Joseph Schultz voted for Sue Mayberry to break the tie.

ELECTION OF VICE PRESIDENT

A motion was made to nominate Dan Bucher Jr. as Council Vice President by Danny Losch

Second by Scott Svab

All Council Members voted yes. Motion approved.

A motion was made to nominate Scott Svab and Dan Bucher Jr. as Committee on Committees Members by Danny Losch

Second by Scott Svab.

All Council Members voted yes. Motion approved

A motion was made to have a Committee on Committees meeting to discuss Members of Council Committees January 16, 2018 at 6:45 by Danny Losch

Second by Dan Bucher Jr.

All Council Members voted yes. Motion approved.

ADOPT COUNCIL RULES

A motion was made to approve the Council Rules by Danny Losch

Second by Scott Svab.

All Council Members voted yes. Motion approved.

REPORTS OF STANDING COMMITTEES

None

**CITY OF CANAL FULTON
CITY COUNCIL MEETING AGENDA
January 2, 2018**

CITIZENS' COMMENTS – AGENDA MATTERS (Five Minutes per Individual – No Yield)

None

CORRECTING & ADOPTING THE RECORD OF PROCEEDINGS

12-19-17 Minutes

A motion was made to approve the 12-19-17 minutes by Sue Mayberry

Second by Scott Svab

Bonnie Donaldson and Eric Whittington abstained. All other Council Members voted yes. Motion approved.

REPORTS OF ADMINISTRATIVE OFFICERS

Senior Citizens – No report.

Community Service – No report.

Fire Chief – Fire Chief Ray Durkee reported that the department is investigating some alarm call data where phones have been untraceable.

Chief Durkee stated that the fire pumper will be delivered soon and the ambulance should be delivered approximately around February 2nd.

Chief Durkee said there were over 16,000 views on Facebook of the department's recent duck rescue.

Mayor Schultz thanked the Fire department for allowing the use of the compressor for the water fire suppression system in the new maintenance building.

Police Chief – Police Chief Doug Swartz welcomed the new Council members.

Chief Swartz informed Council that the contract with Massillon will be in the next Council Packet.

Chief Swartz stated the Annual Crime Prevention Breakfast would be on February 20, 2018 at 8:00am.

Engineer – Mayor Shultz stated that the Engineer calculated the list of businesses affected by the storm water assessment fee. The worst-case scenario would be a \$40 a month charge. The legislation is from Massillon and the Mayor spoke with Louisville today. They do not exempt Schools.

Mrs. Mayberry said she appreciated the information. She questioned the document numbers stating "how do we know these numbers are good for us?"

Mayor Schultz said he met with Mark Petersen who gave some examples of Storm water issues on rusting pipes that will be expensive to fix. With \$14,000 coming in a year that is not enough to fix, but a step in the right direction.

Mr. Losch asked if this is something we could look at in committee.

Mr. Rouse said if this was something that need to be on the February bills the legislation would need to be passed now for time to set the billing up.

Mrs. Mayberry stated she was not comfortable voting on today as written.

Streets – Mayor Schultz said the streets over the weekend were under tough weather conditions with one time being too much snow for salt to impact and at one time too little snow to plow.

Public Utilities – No report.

Planning/Zoning – No report.

Finance Director – Finance Director William Rouse stated that the department is busy closing out 2017.

City Manager – No report. Mr. Cozy was absent due to illness.

Mayor – Tony Crookston – Park Board Appt.

A motion was made to accept the Mayor's nomination of Toni Crookston to the Park Board by Sue Mayberry

Second by Scott Svab.

All Council Members voted yes. Motion approved.

Parks & Recreation Board - No report.

**CITY OF CANAL FULTON
CITY COUNCIL MEETING AGENDA
January 2, 2018**

Law Director – No report.

THIRD READINGS

TABLED Ordinance 30-17: An Ordinance Amending Title Three – Utilities of Chapter Nine – Streets, Utilities and Public Service Code of the Codified Ordinances of Canal Fulton, Ohio adding Chapter 938 – Storm water Utility and Repealing any Ordinances in Conflict Therewith

Discussion was made on taking this Ordinance off the table and voting on it.

Mayor Schultz asked weather or not to exempt the schools. Danny Losch said they could expedite this and then review it down the Road. Sue Mayberry questioned about the individual school buildings. Dan Bucher said that he agreed that the schools should not be exempt but possibly reduced. Council members stated they wanted it fair across the board. They would like the legislation last sentence to be stricken and presented again to Council.

A motion was made to bring Ordinance 30-17 off of the table by Danny Losch.

Second by Dan Bucher, Jr.

All Council members voted yes. Motion approved.

A motion was made to pass Ordinance 30-17 by Danny Losch

The Motion dies for lack of a second.

Council would like the City Engineer to look at this and make recommendations.

Resolution 34-17: A Resolution by the Council of the City of Canal Fulton, Ohio to Enter into an Agreement with the Stark County Public Defender Commission and the Ohio Public Defender Commission to Provide Municipal Ordinance Representation for Indigent Defendants

A motion was made to pass Resolution 34-17 by Danny Losch

Second by Scott Svab.

All Council Members voted yes. Motion approved.

SECOND READINGS

Resolution 35-17: A Resolution by the Council of the City of Canal Fulton, Ohio, to Enter the Fifth Amendment to the Master Agreement to Provide Services to and Aggregated Group Between City of Canal Fulton, Stark County, Ohio and First Energy Solutions Corp.

A motion was made to suspend the rules and by Danny Losch

Second by Dan Bucher, Jr.

All Council Members voted yes. Motion approved.

A motion was made to pass Resolution 35-17 under suspension of the rules and declaring an emergency by Danny Losch

Second by Dan Bucher, Jr.

All Council Members voted yes. Motion approved.

Ordinance 38-17: AN ORDINANCE PROVIDING FOR THE ISSUANCE AND SALE OF \$730,000 OF NOTES, IN ANTICIPATION OF THE ISSUANCE OF BONDS, FOR THE PURPOSE OF PAYING COSTS OF ACQUIRING AND IMPROVING A BUILDING AND SITE FOR USE IN PERFORMING THE FUNCTIONS OF THE CITY'S SERVICE AND UTILITY DEPARTMENTS, AND DECLARING AN EMERGENCY.

Ordinance 39-17: AN ORDINANCE PROVIDING FOR THE ISSUANCE AND SALE OF \$1,000,000 OF NOTES, IN ANTICIPATION OF THE ISSUANCE OF BONDS, FOR THE PURPOSE OF PAYING COSTS OF IMPROVING STREETS AND ROADS IN THE CITY BY RECONSTRUCTING, RESURFACING, GRADING, DRAINING, CURBING,

**CITY OF CANAL FULTON
CITY COUNCIL MEETING AGENDA
January 2, 2018**

PAVING, CONSTRUCTING STORM SEWERS AND RELATED DRAINAGE FACILITIES AND MAKING OTHER IMPROVEMENTS AS DESIGNATED IN THE PLANS APPROVED OR TO BE APPROVED BY COUNCIL, AND DECLARING AN EMERGENCY.

FIRST READINGS

Ordinance 1-18: An Ordinance by the Council of the City of Canal Fulton, Ohio amending Chapter 182 of the Administrative Code

Ordinance 2-18: An Ordinance by the Council of the City of Canal Fulton, Ohio amending Chapter 182 of the Administrative Code

Ordinance 3-18: An Ordinance by the Council of the City of Canal Fulton, Ohio adopting the Canal Fulton Ohio Income Tax Ordinance and Repealing and Ordinance in Conflict Therewith

P.O.s

P.O. 11518 to Auditor of State in the amount of \$13,000 for 2017 Financial Statement Preparation

A motion was made to approve P.O. 11518 by Dan Bucher Jr.

Second by Scott Svab.

All Council Members voted yes. Motion approved.

P.O. 11519 to Star 2 Star Comm in the amount of \$12,600.00 for 2018 VOIP Phone Service

A motion was made to approve P.O. 11519 by Danny Losch

Second by Scott Svab.

All Council Members voted yes. Motion approved.

P.O. 11520 to Verizon Wireless in the amount of \$16,800.00 for 2018 Wireless Phone Lines

A motion was made to approve P.O. 11520 by Scott Svab

Second by Dan Bucher

All Council Members voted yes. Motion approved.

P.O. 11521 to Huntington Public Cap Corp in the amount of \$28,920.71 for 2018 Budget-Dump Truck Lease Payment

A motion was made to approve P.O. 11521 by Sue Mayberry.

Second by Scott Svab.

All Council Members voted yes. Motion approved.

P.O. 11522 to Vision Service Plan in the amount of \$12,800.00 for 2018 Budget Vision Insurance Premium

A motion was made to approve P.O. 11522 by Danny Losch

Second by Scott Svab.

All Council Members voted yes. Motion approved.

P.O. 11523 to Met Life Group Benefits in the amount of \$24,800.00 for 2018 Budget Dental Ins Premium

A motion was made to approve P.O. 11523 by Danny Losch

Second by Scott Svab.

All Council Members voted yes. Motion approved.

**CITY OF CANAL FULTON
CITY COUNCIL MEETING AGENDA
January 2, 2018**

P.O. 11524 to The Health Plan in the amount of \$333,050.00 for 2018 Budget Health Ins

A motion was made to approve P.O. 11518 by Sue Mayberry

Second by Scott Svab.

All Council Members voted yes. Motion approved.

P.O. MV9399 to LOGIC in the amount of \$108,000.00 for 2018 Fire and Police Dispatching

A motion was made to approve MV9399 by Scott Svab

Second by Dan Bucher Jr.

All Council Members voted yes. Motion approved.

P.O. MV9400 to Multi Vendor Fuel in the amount of \$43,200.00 for 2018 Multi Vendor Fuel

A motion was made to approve MV9400 by Sue Mayberry

Second by Scott Svab.

All Council Members voted yes. Motion approved.

P.O. 11526 to Ohio Edison in the amount of \$259,500.00 for 2018 Electricity Costs

A motion was made to approve P.O. 11526 by Dan Bucher Jr.

Second by Sue Mayberry

All Council Members voted yes. Motion approved.

P.O. 11527 to CTI Engineering, Inc. in the amount of \$76,000.00 for General Engineering Services

Eric Whittington asked about the general engineering services, if this was a blanket or retainer fee. Mr. Rouse said it is an amount set aside for general engineering at the first of the year. We do pay a monthly fee. Some years we use less and some we are over due to projects.

A motion was made to approve P.O. 11527 by Sue Mayberry

Second by Dan Bucher Jr.

All Council Members voted yes. Motion approved.

P.O. 11528 to Dominion East Ohio in the amount of \$15,500.00 for 2018 Natural Gas

A motion was made to approve P.O. 11528 by Danny Losch

Second by Scott Svab.

All Council Members voted yes. Motion approved.

P.O. 11529 to Cargill in the amount of \$20,000.00 for 2018 Road Salt

A motion was made to approve P.O. 11529 by Scott Svab

Second by Dan Bucher, Jr.

All Council Members voted yes. Motion approved.

BILLS: - None

OLD/NEW/OTHER BUSINESS

**CITY OF CANAL FULTON
CITY COUNCIL MEETING AGENDA
January 2, 2018**

Please refer to Resolution 35-17 which was passed under suspension and by emergency at this time.

Chief Swartz stated that the LOGIC Board members needed to be placed. The Board will again consist of Doug Swartz, John Barabasch, Ray Durkee and Ray Green.

A motion was made to accept the LOGIC Board members by Danny Losch

Second by Bonnie Donaldson

All Council Members voted yes. Motion approved.

Council was reminded of the meeting with the Lawrence Township Trustees to discuss the Fire District on January 25, 2018 at 6:00pm. The meeting will be held at Lawrence Township Hall. The Clerk was advised to send a meeting notice out.

REPORT OF PRESIDENT PRO TEMPORE

Sue Mayberry reiterated that the Council Rules explain the various committees held by Council Members. Each committee has a minimum of three members.

REPORT OF SPECIAL COMMITTEES

None

CITIZENS COMMENTS – Open Discussion (Five Minute Rule)

Bob Stopar – 1861 Locust St.

Mr. Stopar stated that he is a 45-year resident and he looks forward to the growth with the new members of Council. He asked that they all work together for the tax payers.

ADJOURNMENT

The meeting was adjourned at 8:30pm

Meeting minutes prepared by Teresa Dolan

Meeting minutes approved by Mayor Joseph A. Schultz

REPORTS, ARRESTS, CITATIONS & WARNINGS

December 1 thru December 31, 2017

OFFENSES

Breaking & Entering and/or Burglary

(Includes Attempted)

0

Robbery (Includes Attempted)

0

Theft

(Includes bad checks, identity and drive-offs)

10

Domestic (Includes Violence and Disputes)

2

Juvenile Problems

3

Criminal Mischief / Criminal Damaging

0

Drug Related Offenses

3

Menacing and Aggravated Menacing

0

Vandalism/Property Crimes

1

Harassment (Includes Phone)

3

Alcohol Related

2

Disorderly Conduct

1

Assault

3

Missing Persons

0

Tax Evasions filed

0

Sex Offense

0

Solicitors

1

Stalking

0

Suicidal Person

0

TOTAL OFFENSES

29

PUBLIC SERVICE

Public Service Calls

10

Disturbance Calls

4

Suspicious Activities

(Includes persons, vehicles, circumstances)

23

Assist Lawrence Township Police Department

14

Assist Medical Squad / Fire

10

Assist Other P.D.

2

Alarms

19

911 Hang Ups

9

Suicide

0

Threats

3

K-9 Assist to other agency

0

Firework complaints

0

TOTAL PUBLIC SERVICE CALLS

94

MISCELLANEOUS CALLS

Includes, but is not limited to:

lock-outs, animal complaints, fingerprinting, escorts, welfare checks, unwanted subjects, civil matters, loud music, neighbor disputes, disabled vehicles, follow-ups, lost and/or found property, notifications, open doors, trespassing, extra patrol, attempts to serve warrants.

TOTAL MISCELLANEOUS CALLS

134

TRAFFIC INCIDENTS:

Speed and/or Assured Clear Distance

9

Stop sign and/or Traffic Signal

1

Passing on Double Line

0

Seat Belt Violation

0

Parking Problems (Total)

3

Written Warnings

0

Verbal Warnings

104

Driver's License Violations

3

Registration Violations

5

Failure to Control

0

Left of Center

1

OVI

3

Right of Way

0

Reckless Driving

0

Improper Backing

0

Equipment Violation/headlights

1

Marked Lanes

0

TOTAL TRAFFIC INCIDENTS:

130

ACCIDENTS

Property Damage Only:

7

Injuries:

1

Private Property Accident:

2

Hit/Skip Accident

2

TOTAL ACCIDENTS

12

TOTAL CALLS OF SERVICE:

399

From all of the above calls, the following numbers represent the amount of arrests that resulted from said call:

ARRESTS MADE:

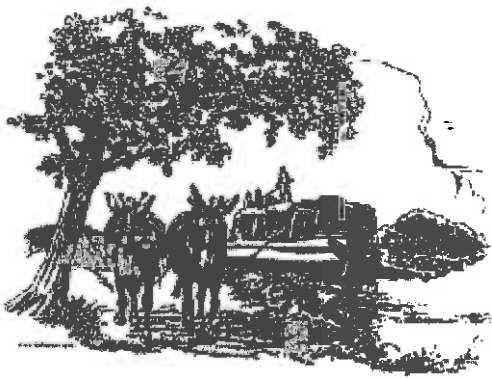
7

WARRANTS SERVED:

3

TOTAL

10



City of Canal Fulton

Director of Finance

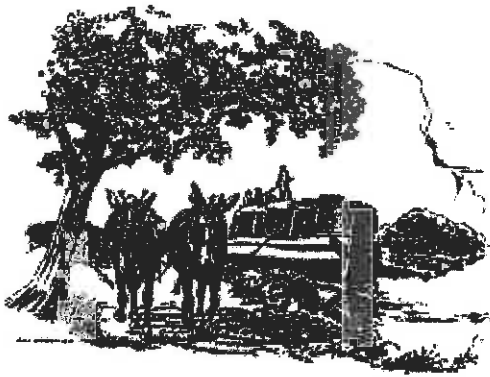
155 East Market Street, Suite A

Canal Fulton, Ohio 44614

(330) 854-6761 Fax (330) 854-6260

The following represents a summary of financial highlights from December:

- **December Bank Reconciliation (Page A-1):** The December revenue and expense activity is balanced.
- **Income Taxes (Pages B-1 & B-2):** The December 2017 collections exceeded the December 2016 collections by 3.5 percent, which represented the third consecutive month of positive growth. However, despite the recent trend, the year-to-date income tax collections still finished lower than 2016 by 4 percent. Some of the variance is due to timing differences with certain withholding payments received between 2017 and 2016. The remainder of the variance is due to 2016 non-filers and 2017 failure to pay estimates. We have been mailing "Failure to File" notices to the 2016 non-filers, and initiating court action against non-filers from previous years. We will also begin using the new collection strategies that City Council authorized in Ordinance 35-17.
- **Fund Balance Report (Pages C-1, C-2, C-3):** The report shows that the ending unencumbered fund balance in the General Fund is \$555,886, which is slightly higher than 2016 when the General Fund finished December at \$547,386. The higher fund balance, despite the lower income tax revenues, is partially due to the mid-year budget reductions in the General Fund. The City was able to transfer \$20,000 to the Emergency Reserve Fund and \$15,000 to the Capital Reserve Fund at year-end, which increased the balances in those funds to \$220,000 and \$75,000, respectively.
- **Revenue Comparison (Page C-4):** This report shows that with the exception of the General Fund, the General Capital Projects Fund, and the Water Capital Projects Fund, the 2017 revenues are generally in line with 2016. The variance in the General Fund is due to the lower income tax collections. The variance in the General Capital Projects Fund is due to issuing debt in 2017 to purchase and renovate the new service building. The variance in the Water Capital Projects Fund is due to receiving OPWC reimbursements in 2016 for the waterline replacement projects.
- **Expense Comparison (Page C-5):** This report shows that the 2017 General Fund expenses are lower than 2016. This is due to the City still paying for the old elementary school demolition and the Risinger and Associates study in 2016, and the mid-year budget reductions in 2017. The 2017 expenses in the General Capital Projects Fund are higher than 2016 due to purchasing the new service building. The 2017 expenses in the Water Capital Projects Fund are much lower due to the City finalizing the OPWC waterline project in 2016. The expenses in all other funds are in line with budget expectations and prior year comparisons.
- **Budget Status Reports (Pages C-6 & C-7):** The report shows that the final expenditures were in line with budget expectations.
- **December Bills:** The total bills reported for December equal \$705,467.45. The bills are higher than usual due to OPWC loan payments (\$74,000), the resurfacing and storm sewer work on Canal St. (\$151,000), and renovation work at the new maintenance building (\$34,000).



City of Canal Fulton

155 East Market Street, Suite A
Canal Fulton, Ohio 44614
(330) 854-6761 Fax (330) 854-6260

Index of December 2017 Reports

Bank Reconciliation

Bank Reconciliation Summary Page A-1

Income Tax Data and Analysis

Income Tax Revenue Data Page B-1

Multi-year YTD Tax Collections Comparison Chart..... Page B-2

Financial Reports

Fund Balance Report (*This report shows year-to-date revenues, expenses and ending fund balance compared to the same period last year*) Page C-1

Ending Fund Balance Comparison - Graph (*This report shows ending fund balances in graph form – derived from Fund Balance Report noted in C-1*) Page C-2

Unencumbered General Fund Balance Comparison (*This report shows the ending unencumbered General Fund balances in graph form*) Page C-3

Revenue Comparison (*This report shows the 2017 revenue budget, the year-to-date actual revenues, and a comparison to 2016 revenues.*) Page C-4

Expense Comparison (*This report shows the 2017 expense budget, the year-to-date actual expenses, and a comparison to 2016 expenses.*) Page C-5

General Fund Budget Status (*This report shows the 2017 budget, the actual year-to-date expenses and the target spending rate for each department*) Page C-6

All Other Fund Budget Status (*This report shows the 2017 budget, the actual year-to-date expenses and the target spending rates for each Non-General Fund department.*) Page C-7

**City of Canal Fulton
Bank Reconciliation
December 2017**

Huntington - General	\$	402,365.60	
Huntington - Payroll		-	
Huntington - Canal Boat		128,625.15	
Huntington - Savings		276,325.69	
Huntington - Health Benefits		3,144.26	
STAR Ohio		4,596,247.55	
Firstmerit - 6 month CD		-	
		<u>Total per Bank</u>	\$ 5,406,708.25

Less: Outstanding Checks			
Outstanding Non-Payroll Checks	\$	(5,394.18)	
Outstanding Payroll Checks		(27,108.94)	
Carryover Payroll Deductions		<u>143.48</u>	
	Less: Total Outstanding Checks	\$	(32,359.64)

Add: Deposits in Transit			
Cash and Check Bank Deposits		1,972.31	
Property Tax In Transit		-	
Electronic Fund Transfers		<u>-</u>	
	Add: Total Deposits in Transit	\$	1,972.31

Add: Unposted Disbursements			
Electronic Transactions Posted		<u>-</u>	
	Add: Total Unposted Disbursements	\$	-

Less: Payroll Items In-Transit			
Payroll In-Transit		-	
HRA In-Transit		<u>(171.32)</u>	
	Less: In-Transit Payroll Charges	\$	(171.32)

Reconciling Items:

Less: Total Reconciling Items		\$0.00
--------------------------------------	--	--------

Adjusted Bank Balance	\$	<u>5,376,149.60</u>
------------------------------	----	---------------------

11/30/17 Starting Book Balance	\$	5,495,004.36
--------------------------------	----	--------------

Add: December 2017 Receipts		767,229.34
------------------------------------	--	------------

Less: December 2017 Disbursements		<u>(886,084.10)</u>
--	--	---------------------

12/31/17 Ending Book Balance	\$	5,376,149.60
-------------------------------------	----	--------------

Variance	\$	<u>-</u>
-----------------	----	----------

A-1

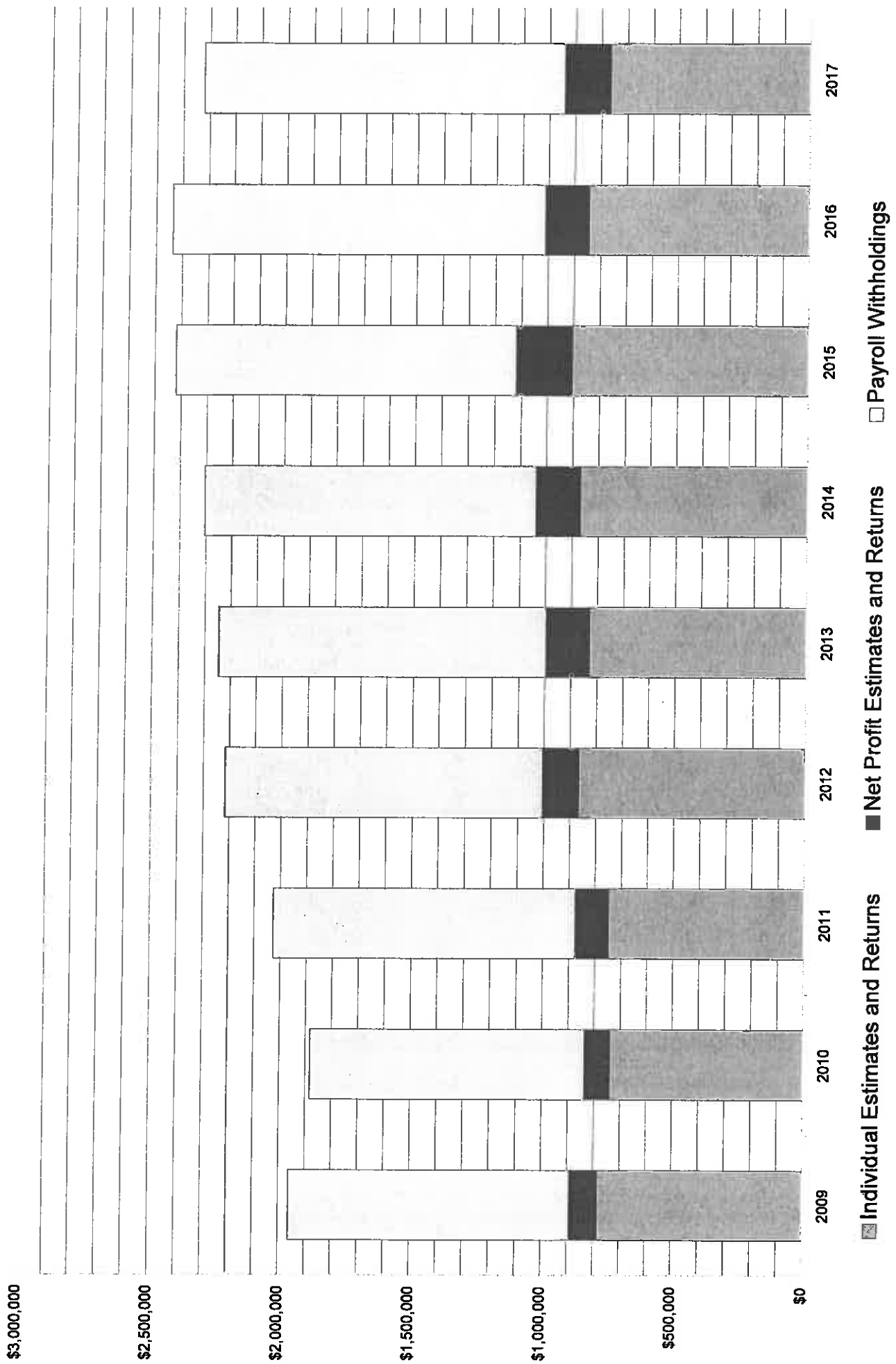
December 2017 Income Tax Revenue Analysis

Month	Individual Estimates and Returns	Net Profit Estimates and Returns	Payroll Withholdings	Total Collections
December 2017	\$ 70,357.54	\$ 18,645.18	\$ 96,611.90	\$ 185,614.62
December 2016	\$ 54,355.11	\$ 13,392.55	\$ 111,628.81	\$ 179,376.47
December 2015	\$ 69,303.84	\$ 18,795.77	\$ 77,682.03	\$ 165,781.64
Comparison to 2016 Percentage Change	\$ 16,002.43 29.44%	\$ 5,252.63 39.22%	\$ (15,016.91) -13.45%	\$ 6,238.15 3.48%
Comparison to 2015 Percentage Change	\$ 1,053.70 1.52%	\$ (150.59) -0.80%	\$ 18,929.87 24.37%	\$ 19,832.98 11.96%

Month	Individual Estimates and Returns	Net Profit Estimates and Returns	Payroll Withholdings	Total Collections
YTD 2017	\$ 763,712.90	\$ 176,184.46	\$ 1,380,246.97	\$ 2,320,144.33
YTD 2016	\$ 842,256.27	\$ 168,703.65	\$ 1,424,034.03	\$ 2,434,993.95
YTD 2015	\$ 902,149.58	\$ 216,211.82	\$ 1,300,300.00	\$ 2,418,661.40
Comparison to 2016 Percentage Change	\$ (78,543.37) -9.33%	\$ 7,480.81 4.43%	\$ (43,787.06) -3.07%	\$ (114,849.62) -4.72%
Comparison to 2015 Percentage Change	\$ (138,436.68) -15.35%	\$ (40,027.36) -18.51%	\$ 79,946.97 6.15%	\$ (98,517.07) -4.07%

December YTD Collections	Individual Estimates and Returns	Net Profit Estimates and Returns	Payroll Withholdings	Total Collections
2009	\$ 781,790.11	\$ 107,957.40	\$ 1,070,353.81	\$ 1,960,101.32
2010	\$ 737,654.50	\$ 96,917.93	\$ 1,046,660.65	\$ 1,881,233.08
2011	\$ 746,951.88	\$ 127,644.68	\$ 1,151,156.40	\$ 2,025,752.96
2012	\$ 864,137.78	\$ 139,899.99	\$ 1,211,003.91	\$ 2,215,041.68
2013	\$ 827,921.76	\$ 166,685.86	\$ 1,248,924.70	\$ 2,243,532.32
2014	\$ 866,338.67	\$ 171,798.98	\$ 1,265,244.92	\$ 2,303,382.57
2015	\$ 902,149.58	\$ 216,211.82	\$ 1,300,300.00	\$ 2,418,661.40
2016	\$ 842,256.27	\$ 168,703.65	\$ 1,424,034.03	\$ 2,434,993.95
2017	\$ 763,712.90	\$ 176,184.46	\$ 1,380,246.97	\$ 2,320,144.33

YTD Income Tax Collections as of December 31



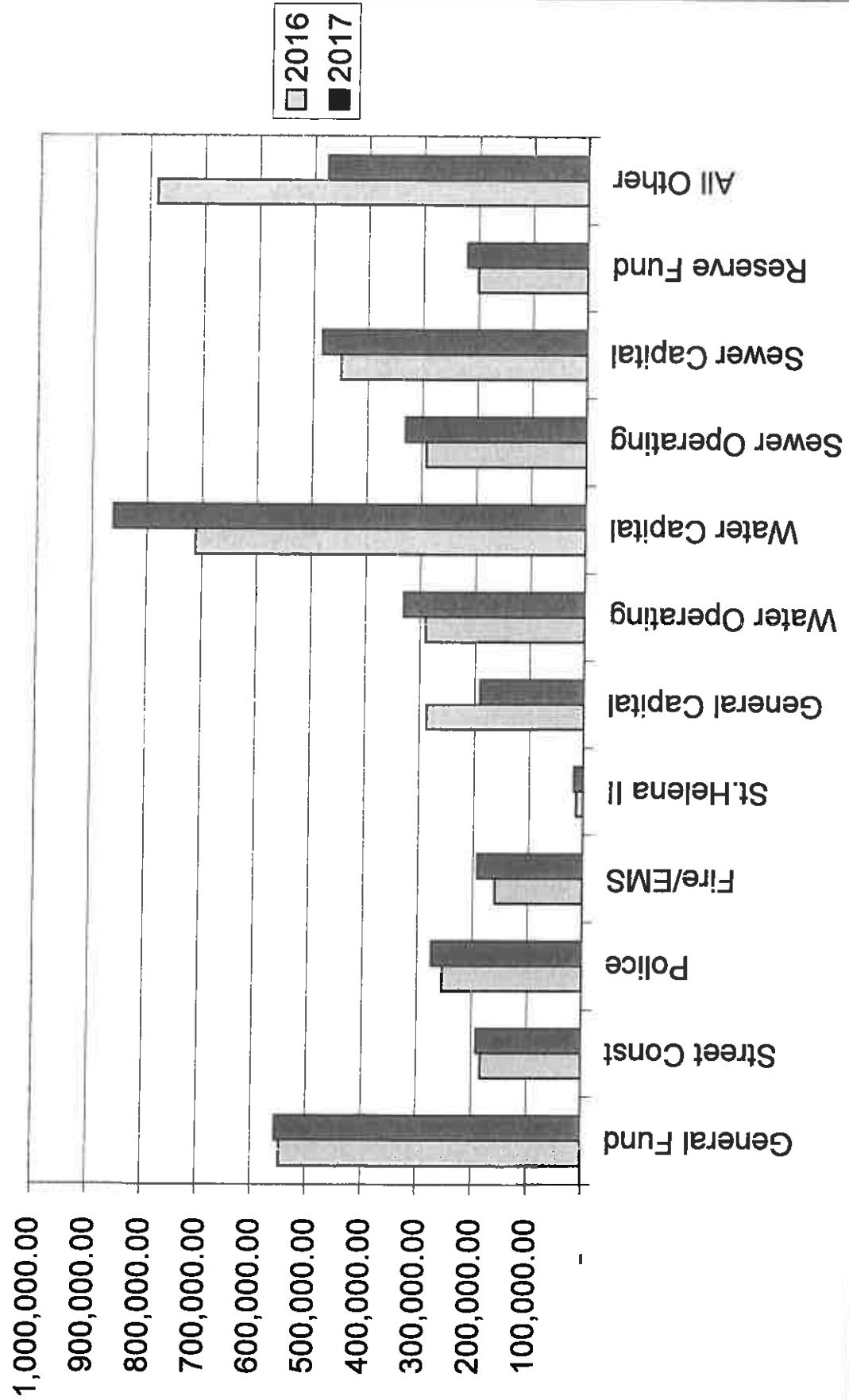
2017 Fund Balance Report - December 31, 2017

Fund Description	Beginning Balance as of 1/1/17	YTD Receipts as of 12/31/17	YTD Expenses as of 12/31/17	Ending Balance	Encumbrances	Unencumbered Fund Balance
General Fund	589,104.68	2,565,458.01	2,538,913.04	615,649.65	59,763.90	555,885.75
Street Construction	200,282.16	257,419.28	249,488.39	208,213.05	16,842.23	191,370.82
Police	270,376.44	1,217,661.12	1,173,643.40	314,394.16	40,946.06	273,448.10
Fire/EMS	163,367.70	562,743.23	513,055.75	213,055.18	21,428.62	191,626.56
St. Helena II	13,514.49	51,587.74	46,032.98	19,069.25	2,368.85	16,700.40
General Capital Projects	318,568.06	549,197.60	476,712.47	391,053.19	201,287.28	189,765.91
Water Operating	296,712.02	659,114.12	590,480.63	365,345.51	35,656.37	329,689.14
Water Capital Projects	744,382.56	445,871.12	265,775.21	924,478.47	63,417.53	861,060.94
Sewer Operating	303,399.84	792,050.54	715,692.03	379,758.35	50,187.72	329,570.63
Sewer Capital Projects	449,740.71	313,434.79	215,790.01	547,385.49	63,417.55	483,967.94
Reserve Fund	200,000.00	20,000.00	-	220,000.00	-	220,000.00
All Other	1,383,340.90	2,139,637.24	2,345,230.84	1,177,747.30	701,660.74	476,086.56
Totals	\$4,932,789.56	\$9,574,174.79	\$9,130,814.75	\$5,376,149.60	\$1,256,976.85	\$4,119,172.75

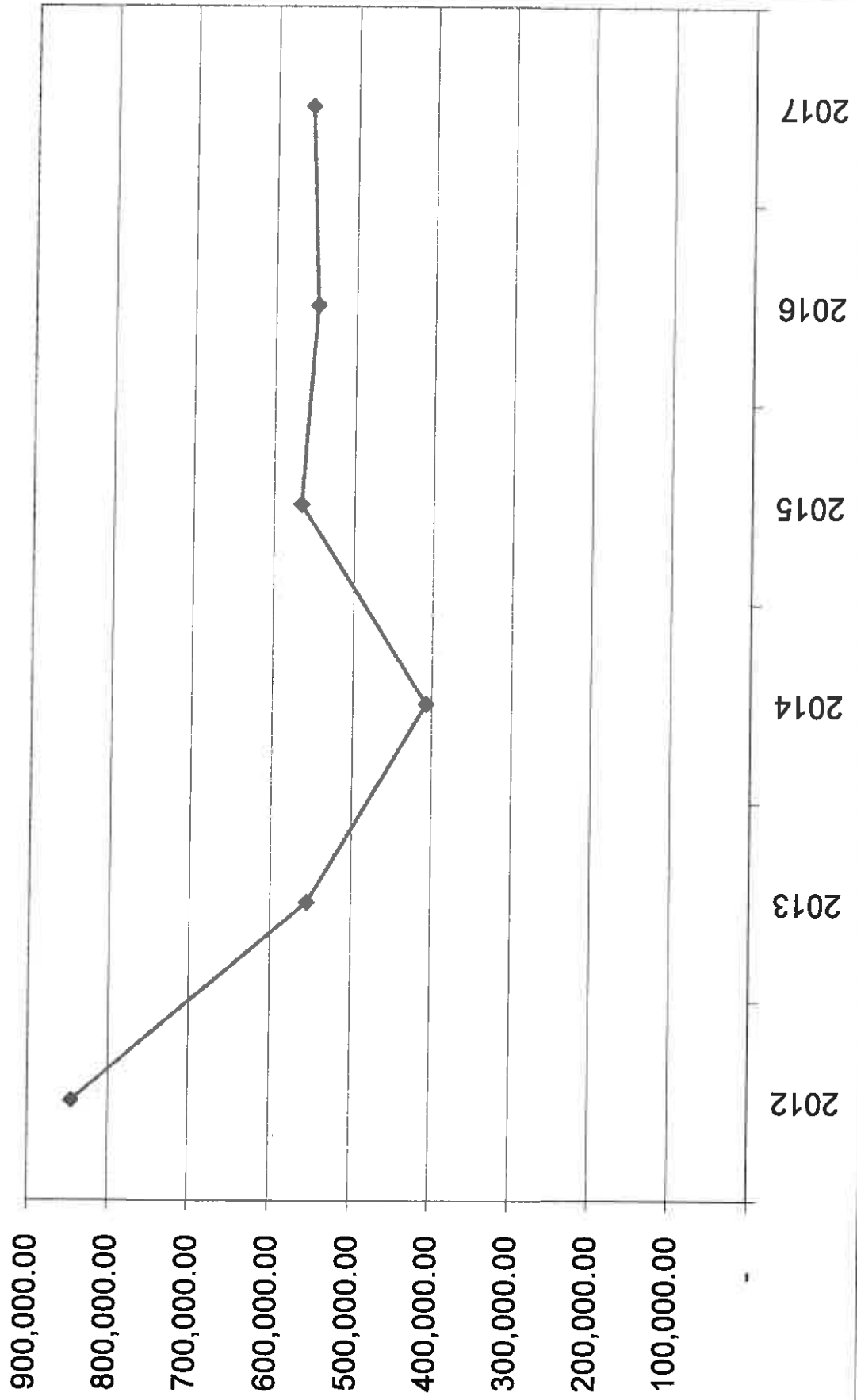
2016 Fund Balance Report - December 31, 2016

Fund Description	Beginning Balance as of 1/1/16	YTD Receipts as of 12/31/16	YTD Expenses as of 12/31/16	Ending Balance	Encumbrances	Unencumbered Fund Balance
General Fund	763,544.22	2,649,472.10	2,823,911.64	589,104.68	41,718.67	547,386.01
Street Construction	192,208.08	249,218.94	241,144.86	200,282.16	17,102.69	183,179.47
Police	280,439.60	1,200,613.84	1,210,677.00	270,376.44	16,913.81	253,462.63
Fire/EMS	159,054.90	508,267.41	503,954.61	163,367.70	3,970.00	159,397.70
St. Helena II	9,992.91	49,600.63	46,079.05	13,514.49	340.00	13,174.49
General Capital Projects	355,035.50	358,090.39	394,557.83	318,568.06	31,770.52	286,797.54
Water Operating	230,863.74	647,485.73	581,637.45	296,712.02	7,125.41	289,586.61
Water Capital Projects	538,207.88	1,020,168.31	813,993.63	744,382.56	33,508.42	710,874.14
Sewer Operating	236,479.09	803,756.39	736,835.64	303,399.84	11,473.41	291,926.43
Sewer Capital Projects	488,523.50	145,233.90	184,016.69	449,740.71	-	449,740.71
Reserve Fund	200,000.00	-	-	200,000.00	-	200,000.00
All Other	854,410.82	3,871,845.85	3,342,915.77	1,383,340.90	597,513.58	785,827.32
Totals	\$4,308,760.24	\$11,503,753.49	\$10,879,724.17	\$4,932,789.56	\$761,436.51	\$4,171,353.05

Ending Fund Balance Comparison - December 31

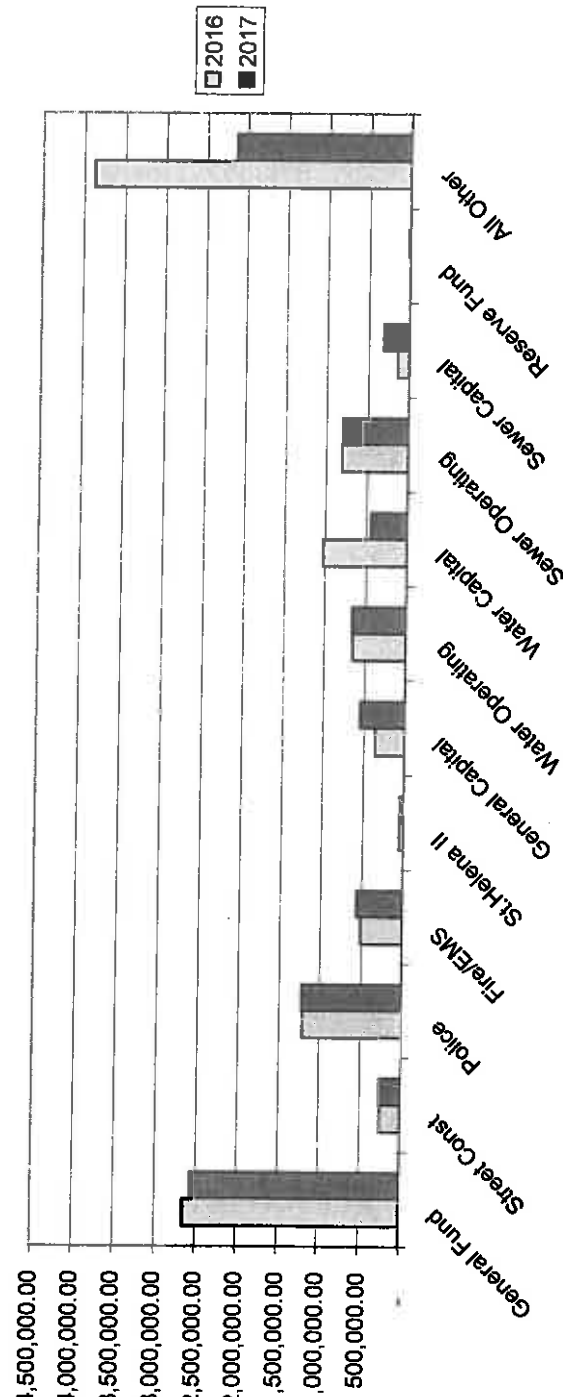


Unencumbered General Fund Balance Comparison - December 31

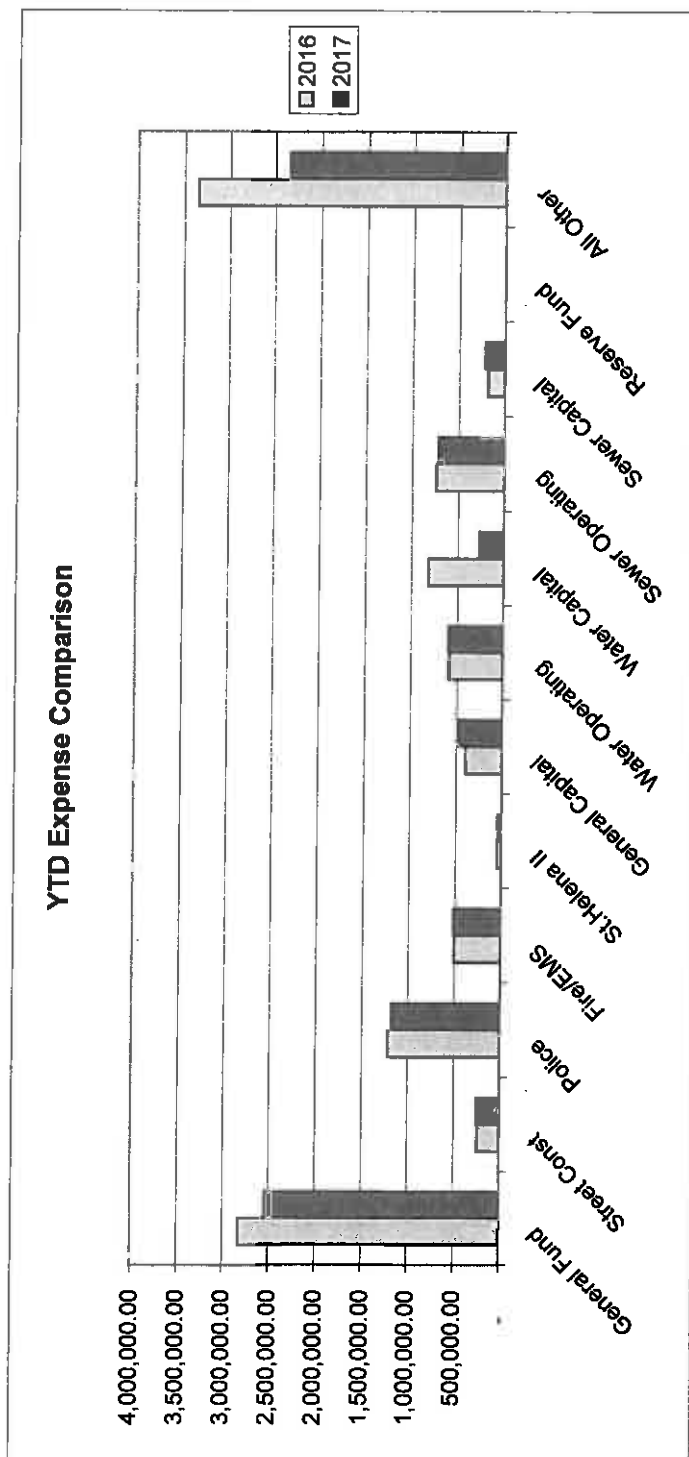


2017 Revenue Comparison - December 31, 2017					
Fund Description	Budgeted Revenues	YTD Receipts as of 12/31/17	Percentage Realized	Target Percentage	YTD Receipts as of 12/31/16
General Fund	2,664,645.25	2,565,458.01	96.3%	100.0%	2,649,472.10
Street Construction	254,000.00	257,419.28	101.3%	100.0%	249,218.94
Police	1,219,000.00	1,217,661.12	99.9%	100.0%	1,200,613.84
Fire/EMS	535,000.00	562,743.23	105.2%	100.0%	508,267.41
St.Helena II	49,000.00	51,587.74	105.3%	100.0%	49,600.63
General Capital Projects	400,000.00	549,197.60	137.3%	100.0%	358,090.39
Water Operating	635,000.00	659,114.12	103.8%	100.0%	647,485.73
Water Capital Projects	136,000.00	445,871.12	327.8%	100.0%	1,020,168.31
Sewer Operating	800,000.00	792,050.54	99.0%	100.0%	803,756.39
Sewer Capital Projects	85,000.00	313,434.79	368.7%	100.0%	145,233.90
Reserve Fund	-	20,000.00	0.0%	100.0%	-
All Other	1,888,055.00	2,139,637.24	113.3%	100.0%	3,871,845.85
Totals	\$8,665,700.25	\$9,574,174.79	110.5%	100.0%	\$11,503,753.49

YTD Revenue Comparison



2017 Expense Comparison - December 31, 2017					
Fund Description	Budgeted Expenses	YTD Expenses as of 12/31/17	Percentage Realized	Target Percentage	YTD Expenses as of 12/31/16
General Fund	\$2,688,245.00	2,538,913.04	94.4%	100.0%	2,823,911.64
Street Construction	300,860.00	249,488.39	82.9%	100.0%	241,144.86
Police	1,292,196.00	1,173,643.40	90.8%	100.0%	1,210,677.00
Fire/EMS	556,579.00	513,055.75	92.2%	100.0%	503,954.61
St.Helena II	52,294.00	46,032.98	88.0%	100.0%	46,079.05
General Capital Projects	668,358.00	476,712.47	71.3%	100.0%	394,557.83
Water Operating	648,776.00	590,480.63	91.0%	100.0%	581,637.45
Water Capital Projects	325,072.00	265,775.21	81.8%	100.0%	813,993.63
Sewer Operating	821,524.00	715,692.03	87.1%	100.0%	736,835.64
Sewer Capital Projects	317,564.00	215,790.01	68.0%	100.0%	184,016.69
Reserve Fund	-	-	N/A	100.0%	-
All Other	\$3,111,512.00	2,345,230.84	75.4%	100.0%	3,342,915.77
Totals	\$10,782,980.00	\$9,130,814.75	84.7%	100.0%	\$10,879,724.17



Budget Status Report - December 31, 2017

Department Description	Budgeted Expenses	YTD Expenses as of 12/31/17	Percentage Realized	Target Percentage
General Fund Departments				
City Council:				
Payroll	16,264.71	15,966.11	98.2%	100.0%
Non-Payroll	1,300.00	552.00	42.5%	100.0%
Administration:				
Payroll	104,402.47	99,378.60	95.2%	100.0%
Non-Payroll	96,850.00	76,218.42	78.7%	100.0%
Finance:				
Payroll	61,720.59	59,743.33	96.8%	100.0%
Non-Payroll	37,844.35	24,614.82	65.0%	100.0%
Income Tax:				
Payroll	68,875.00	64,646.85	93.9%	100.0%
Non-Payroll	96,600.00	72,553.06	75.1%	100.0%
Legal:				
Payroll	17,365.33	16,999.90	97.9%	100.0%
Non-Payroll	51,750.00	42,409.26	82.0%	100.0%
Engineering:				
Payroll	-	-	0.0%	100.0%
Non-Payroll	37,300.00	27,191.63	72.9%	100.0%
Lands/Buildings:				
Payroll	53,854.30	38,290.28	71.1%	100.0%
Non-Payroll	65,700.00	49,858.88	75.9%	100.0%
Community Service:				
Payroll	17,617.50	14,240.00	80.8%	100.0%
Non-Payroll	4,500.00	4,466.85	99.3%	100.0%
Parks & Recreation:				
Payroll	41,107.50	31,064.79	75.6%	100.0%
Non-Payroll	36,575.00	27,694.76	75.7%	100.0%
Miscellaneous:				
Transfers	1,811,200.00	1,811,200.00	100.0%	100.0%
Street Lighting	23,000.00	21,729.95	94.5%	100.0%
Total General Fund				
Payroll	381,207.40	340,329.86	89.3%	100.0%
Non-Payroll	428,419.35	325,559.68	76.0%	100.0%
Transfers	1,811,200.00	1,811,200.00	100.0%	100.0%
Street Lighting	23,000.00	21,729.95	94.5%	100.0%
Totals	\$2,643,826.75	\$2,498,819.49	94.5%	100.0%

Budget Status Report - December 31, 2017

Department Description	Budgeted Expenses	YTD Expenses as of 12/31/17	Percentage Realized	Target Percentage
All Other Operating Departments/Funds				
Street Const. & Maint:				
Payroll	192,006.84	163,075.87	84.9%	100.0%
Non-Payroll	102,750.00	69,752.40	67.9%	100.0%
Police:				
Payroll	1,078,042.00	999,056.39	92.7%	100.0%
Non-Payroll	197,240.00	157,931.82	80.1%	100.0%
Fire:				
Payroll	387,809.00	375,082.44	96.7%	100.0%
Non-Payroll	164,800.00	135,056.35	82.0%	100.0%
St. Helena II:				
Payroll	26,403.75	26,038.24	98.6%	100.0%
Non-Payroll	25,550.00	19,949.76	78.1%	100.0%
Water:				
Payroll	434,650.57	396,333.93	91.2%	100.0%
Non-Payroll	225,850.00	189,555.44	83.9%	100.0%
Sewer:				
Payroll	434,650.57	396,334.96	91.2%	100.0%
Non-Payroll	394,250.00	310,452.83	78.7%	100.0%
All Other Funds				
State Hwy Improve	25,570.00	21,729.91	85.0%	100.0%
MVL Tax Fund	75,000.00	61,700.40	82.3%	100.0%
Police Enforcement/Educ	1,500.00	501.93	33.5%	100.0%
Law Enforcement Trust	2,000.00	-	0.0%	100.0%
Special Assess. Capital	-	-	0.0%	100.0%
Parks Capital	9,500.00	9,496.43	0.0%	100.0%
Water Capital	309,063.99	232,266.79	75.2%	100.0%
Sewer Capital	335,063.99	215,790.01	64.4%	100.0%
Downtown Capital	41,000.00	14,987.88	36.6%	100.0%
General Capital	711,687.68	466,944.35	65.6%	100.0%
Road Improvements	-	-	0.0%	100.0%
Fire Equipment Fund	530,000.00	1,599.44	0.0%	100.0%
Water Debt	143,933.75	141,859.41	98.6%	100.0%
Sewer Debt	52,245.00	52,080.82	99.7%	100.0%
G.O. Debt	1,180,349.32	1,178,150.03	99.8%	100.0%
Storm Sewer Utility	467,900.00	383,222.27	81.9%	
Agency	-	54,743.96		100.0%
Total All Funds	\$10,192,643.21	\$8,572,513.55	84.1%	100.0%

Ordinance No.

38-17

Passed

20

AN ORDINANCE PROVIDING FOR THE ISSUANCE AND SALE OF \$730,000 OF NOTES, IN ANTICIPATION OF THE ISSUANCE OF BONDS, FOR THE PURPOSE OF PAYING COSTS OF ACQUIRING AND IMPROVING A BUILDING AND SITE FOR USE IN PERFORMING THE FUNCTIONS OF THE CITY'S SERVICE AND UTILITY DEPARTMENTS, AND DECLARING AN EMERGENCY.

WHEREAS, pursuant to Ordinance No. 4-17, passed on April 4, 2017, there were issued \$730,000 of Notes (the Outstanding Notes) in anticipation of bonds for the purpose stated in Section 1, as part of a consolidated issue of \$1,730,000 Various Purpose Notes, Series 2017, which Outstanding Notes mature on February 2, 2018; and

WHEREAS, this Council finds and determines that the City should retire the Outstanding Notes with the proceeds of the Notes described in Section 3; and

WHEREAS, the Director of Finance, as fiscal officer of the City, has certified to this Council that the estimated life or period of usefulness of the improvement described in Section 1 is at least five years, the estimated maximum maturity of the Bonds described in Section 1 is 25 years and the maximum maturity of the Notes described in Section 3, to be issued in anticipation of the issuance of the Bonds, is May 2, 2037;

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF CANAL FULTON, COUNTY OF STARK, OHIO, THAT:

Section 1: Authorized Principal Amount of Anticipated Bonds and Purpose. It is necessary to issue bonds of the City in the aggregate principal amount of \$730,000 (the Bonds) for the purpose of paying costs of acquiring and improving a building and site for use in performing the functions of the City's service and utility departments, together with the necessary appurtenances thereto.

Section 2: Estimated Bond Terms. The Bonds shall be dated approximately October 1, 2018, shall bear interest at the now estimated rate of 5% per year, payable semiannually until the principal amount is paid, and are estimated to mature in 25 annual principal installments on December 1 of each year that are in such amounts that the total principal and interest payments on the Bonds in any fiscal year in which principal is payable are substantially equal. The first interest payment on the Bonds is estimated to be June 1, 2019, and the first principal payment of the Bonds is estimated to be December 1, 2019.

Section 3: Authorized Principal Amount of Notes; Dating; Interest Rate. It is necessary to issue and this Council determines that notes in the aggregate principal amount of \$730,000 (the Notes) shall be issued in anticipation of the issuance of the Bonds and to retire the Outstanding Notes. The Notes shall be dated the date of issuance and shall mature one year from the date of issuance; provided that the Director of Finance may, if it is determined to be necessary or advisable to the sale of the Notes, establish a maturity date that is any date not later than one year from the date of issuance by setting forth that maturity date in the certificate awarding the Notes signed in accordance with Section

Dayton Legal Blank, Inc.

Form No. 30043

Ordinance No. _____

Passed _____, 20____

6 (the Certificate of Award). The Notes shall bear interest at a rate not to exceed 4% per year (computed on the basis of a 360-day year consisting of 12 30-day months), payable at maturity and until the principal amount is paid or payment is provided for. If requested by the Original Purchaser (as defined in Section 6(a)) and if the City has determined to sign the Standby Note Purchase Agreement (as defined in Section 6(c)), the Notes may provide that, in the event that the City does not pay or make provision for payment at maturity of the debt charges on the Notes, the principal amount of the Notes shall bear interest at a different rate not to exceed the After Maturity Rate (as defined in the Standby Note Purchase Agreement) from the maturity date until the City pays or makes provision to pay that principal amount. The rate of interest on the Notes shall be determined by the Director of Finance in the Certificate of Award.

Section 4:

Payment of Debt Charges; Paying Agent. The debt charges on the Notes shall be payable in Federal Reserve funds of the United States of America, without deduction for services of the City's paying agent, at the designated corporate trust office of The Huntington National Bank, or at the principal corporate trust office or other office of a bank or trust company designated by the Director of Finance, after determining that the payment at that bank or trust company will not endanger the funds or securities of the City and that proper procedures and safeguards are available for that purpose, or at the office of the Director of Finance if agreed to by the Director of Finance and the Original Purchaser (as defined in Section 6) (the Paying Agent).

Section 5:

Execution of Notes; Book Entry System. The Notes shall be signed by the City Manager and the Director of Finance, in the name of the City and in their official capacities, provided that one of those signatures may be a facsimile. The Notes shall be issued in the denominations and numbers as requested by the Original Purchaser and approved by the Director of Finance in the Certificate of Award. The entire principal amount may be represented by a single note and may be issued as fully registered securities (for which the Director of Finance will serve as note registrar) and in book entry or other uncertificated form in accordance with Section 9.96 and Chapter 133 of the Revised Code if it is determined by the Director of Finance that issuance of fully registered securities in that form will facilitate the sale and delivery of the Notes. The Notes shall not have coupons attached, shall be numbered as determined by the Director of Finance and shall express upon their faces the purpose, in summary terms, for which they are issued and that they are issued pursuant to this Ordinance and the Certificate of Award.

As used in this section and this Ordinance:

"Book entry form" or "book entry system" means a form or system under which (i) the ownership of beneficial interests in the Notes and the principal of, and interest on, the Notes may be transferred only through a book entry, and (ii) a single physical Note certificate is issued by the City and payable only to a Depository or its nominee, with such Notes "immobilized" in the custody of the Depository or its agent for that purpose.

Ordinance No. _____

Passed _____, 20____

The book entry maintained by others than the City is the record that identifies the owners of beneficial interests in the Notes and that principal and interest.

"Depository" means any securities depository that is a clearing agency under federal law operating and maintaining, with its Participants or otherwise, a book entry system to record ownership of beneficial interests in the Notes or the principal of, and interest on, the Notes and to effect transfers of the Notes, in book entry form, and includes and means initially The Depository Trust Company (a limited purpose trust company), New York, New York.

"Participant" means any participant contracting with a Depository under a book entry system and includes security brokers and dealers, banks and trust companies, and clearing corporations.

The Notes may be issued to a Depository for use in a book entry system and, if and as long as a book entry system is utilized, (i) the Notes may be issued in the form of a single Note made payable to the Depository or its nominee and immobilized in the custody of the Depository or its agent for that purpose; (ii) the beneficial owners in book entry form shall have no right to receive the Notes in the form of physical securities or certificates; (iii) ownership of beneficial interests in book entry form shall be shown by book entry on the system maintained and operated by the Depository and its Participants, and transfers of the ownership of beneficial interests shall be made only by book entry by the Depository and its Participants; and (iv) the Notes as such shall not be transferable or exchangeable, except for transfer to another Depository or to another nominee of a Depository, without further action by the City.

If any Depository determines not to continue to act as a Depository for the Notes for use in a book entry system, the Director of Finance may attempt to establish a securities depository/book entry relationship with another qualified Depository. If the Director of Finance does not or is unable to do so, the Director of Finance, after making provision for notification of the beneficial owners by the then Depository and any other arrangements deemed necessary, shall permit withdrawal of the Notes from the Depository, and shall cause the Notes in bearer or payable to order form to be signed by the officers authorized to sign the Notes and delivered to the assigns of the Depository or its nominee, all at the cost and expense (including any costs of printing), if the event is not the result of City action or inaction, of those persons requesting such issuance.

The Director of Finance is also hereby authorized and directed, to the extent necessary or required, to enter into any agreements determined necessary in connection with the book entry system for the Notes, after determining that the signing thereof will not endanger the funds or securities of the City.

Section 6:Award and Sale of the Notes.

Ordinance No. _____

Passed _____, 20____

(a) To the Original Purchaser. The Notes shall be sold at not less than par plus accrued interest to the original purchaser designated by the Director of Finance in the Certificate of Award (the Original Purchaser) in accordance with law and the provisions of this Ordinance. The Director of Finance shall sign the Certificate of Award evidencing that sale to the Original Purchaser, cause the Notes to be prepared, and have the Notes signed and delivered, together with a true transcript of proceedings with reference to the issuance of the Notes if requested by the Original Purchaser, to the Original Purchaser upon payment of the purchase price. The City Manager, the Mayor, the Director of Finance, the Director of Law, the Clerk of Council and other City officials, as appropriate, are each authorized and directed to sign any transcript certificates, financial statements and other documents and instruments and to take such actions as are necessary or appropriate to consummate the transactions contemplated by this Ordinance. The Director of Finance is authorized, if it is determined to be in the best interest of the City, to combine the issue of Notes with one or more other note issues of the City into a consolidated note issue pursuant to Section 133.30(B) of the Revised Code.

(b) Application for Rating; Financing Costs. The Director of Finance is authorized to request a rating for the Notes from one or more nationally-recognized rating agencies in connection with the sale and issuance of the Notes. The expenditure of the amounts necessary to secure those rating(s) and to pay the other financing costs (as defined in Section 133.01 of the Revised Code) in connection with the Notes is authorized and approved, and the Director of Finance is authorized to provide for the payment of any such amounts and costs from the proceeds of the Notes to the extent available and otherwise from any other funds lawfully available that are appropriated or shall be appropriated for that purpose.

(c) Ohio Market Access Program. If the Director of Finance determines in the Certificate of Award for it to be in the best interest of and financially advantageous to the City, the City shall participate in the Treasurer of State's Ohio Market Access Program.

The Standby Note Purchase Agreement (Standby Note Purchase Agreement) and Paying Agent Agreement (Paying Agent Agreement) are hereby authorized in the forms presented to this Council with such changes not materially adverse to the City as may be approved by the officers of the City executing the Standby Note Purchase Agreement and Paying Agent Agreement, which officers are hereby authorized to execute the Standby Note Purchase Agreement and Paying Agent Agreement if determined by to be in the best interest of and financial advantage to the City. The City acknowledges the agreement of the Treasurer of State in the Standby Note Purchase Agreement that, in the event the City is unable to repay the principal amount and accrued and unpaid interest of the Notes at their maturity, whether through its own funds or through the issuance of other obligations of the City, the Treasurer of State agrees (A) to purchase the Notes from the holders or beneficial owners thereof upon their presentation to the Treasurer of State for such purchase at a price of par plus accrued interest to maturity or (B) to purchase renewal notes

Ordinance No. _____

Passed _____, 20____

of the City in a principal amount not greater than the principal amount of the Notes plus interest due at maturity, with such renewal notes bearing interest at the Renewal Note Rate (as defined in the Standby Note Purchase Agreement), maturing not more than one year after the date of their issuance, and being prepayable at any time with 30 days' notice, provided that in connection with the Treasurer of State's purchase of such renewal notes the City shall deliver to the Treasurer of State an unqualified opinion of nationally recognized bond counsel that (i) such renewal notes are the legal, valid and binding general obligations of the City, and the principal of and interest on such renewal notes, unless paid from other sources, are to be paid from the proceeds of the levy of ad valorem taxes, within the ten-mill limitation imposed by law, on all property subject to ad valorem taxes levied by the City and (ii) interest on the renewal notes is excluded from gross income for federal income tax purposes under Section 103 of the Internal Revenue Code, as amended, to the same extent that interest on the Notes is so excluded.

The officers signing the Notes are authorized to take all actions that may in their judgment reasonably be necessary to provide for the Standby Note Purchase Agreement, including but not limited to the inclusion of a notation on the form of the Notes providing notice to the holders or beneficial owners of the existence of the Standby Note Purchase Agreement and providing instructions to such holders or beneficial owners regarding the presentation of the Note for purchase by the Treasurer of State at stated maturity.

Section 7: Application of Note Proceeds. The proceeds from the sale of the Notes, except any premium and accrued interest, shall be paid into the proper fund or funds and those proceeds are appropriated and shall be used for the purpose for which the Notes are being issued. Any portion of those proceeds representing premium and accrued interest shall be paid into the Bond Retirement Fund.

Section 8: Application and Pledge of Bond or Renewal Note Proceeds or Excess Funds. The par value to be received from the sale of the Bonds or of any renewal notes and any excess funds resulting from the issuance of the Notes shall, to the extent necessary, be used to pay the debt charges on the Notes at maturity and are pledged for that purpose.

Section 9: Provisions for Tax Levy. During the year or years in which the Notes are outstanding, there shall be levied on all the taxable property in the City, in addition to all other taxes, the same tax that would have been levied if the Bonds had been issued without the prior issuance of the Notes. The tax shall be within the ten-mill limitation imposed by law, shall be and is ordered computed, certified, levied and extended upon the tax duplicate and collected by the same officers, in the same manner, and at the same time that taxes for general purposes for each of those years are certified, levied, extended and collected, and shall be placed before and in preference to all other items and for the full amount thereof. The proceeds of the tax levy shall be placed in the Bond Retirement Fund, which is irrevocably pledged for the payment of the debt charges on the Notes or the Bonds when and as the same fall due. In each year to the extent money in the City's Water or Wastewater Funds or other money is lawfully available

RECORD OF ORDINANCES

BCAR GRAPHICS 800-325-8784 FORM NO. 100(4)

Ordinance No. _____

Passed _____

, 20____

for the payment of debt charges on the Notes and Bonds and is appropriated for that purpose, the amount of the tax shall be reduced by the amount of money so available and appropriated.

Section 10:

Federal Tax Considerations. The City covenants that it will use, and will restrict the use and investment of, the proceeds of the Notes in such manner and to such extent as may be necessary so that (a) the Notes will not (i) constitute private activity bonds, arbitrage bonds or hedge bonds under Sections 141, 148 or 149 of the Internal Revenue Code of 1986, as amended (the Code) or (ii) be treated other than as bonds to which Section 103 of the Code applies, and (b) the interest on the Notes will not be an item of tax preference under Section 57 of the Code.

The City further covenants that (a) it will take or cause to be taken such actions that may be required of it for the interest on the Notes to be and remain excluded from gross income for federal income tax purposes, (b) it will not take or authorize to be taken any actions that would adversely affect that exclusion, and (c) it, or persons acting for it, will, among other acts of compliance, (i) apply the proceeds of the Notes to the governmental purpose of the borrowing, (ii) restrict the yield on investment property, (iii) make timely and adequate payments to the federal government, (iv) maintain books and records and make calculations and reports and (v) refrain from certain uses of those proceeds, and, as applicable, of property financed with such proceeds, all in such manner and to the extent necessary to assure such exclusion of that interest under the Code.

The Director of Finance or any other officer of the City having responsibility for issuance of the Notes is hereby authorized (a) to make or effect any election, selection, designation (including designation or treatment of the Notes as "qualified tax-exempt obligations" if applicable and desirable, and to make any related necessary representations and covenants), choice, consent, approval, or waiver on behalf of the City with respect to the Notes as the City is permitted to or required to make or give under the federal income tax laws, including, without limitation thereto, any of the elections provided for in or available under Section 148 of the Code, for the purpose of assuring, enhancing or protecting favorable tax treatment or status of the Notes or interest thereon or assisting compliance with requirements for that purpose, reducing the burden or expense of such compliance, reducing the rebate amount or payments or penalties, or making payments of special amounts in lieu of making computations to determine, or paying, excess earnings as rebate, or obviating those amounts or payments, as determined by that officer, which action shall be in writing and signed by the officer, (b) to take any and all other actions, make or obtain calculations, make payments, and make or give reports, covenants and certifications of and on behalf of the City, as may be appropriate to assure the exclusion of interest from gross income and the intended tax status of the Notes, and (c) to give one or more appropriate certificates of the City, for inclusion in the transcript of proceedings for the Notes, setting forth the reasonable expectations of the City regarding the amount and use of all the proceeds of the Notes, the facts, circumstances and estimates on which they are based, and

Ordinance No. _____

Passed _____, 20____

other facts and circumstances relevant to the tax treatment of the interest on and the tax status of the Notes.

Each covenant made in this section with respect to the Notes is also made with respect to all issues any portion of the debt service on which is paid from proceeds of the Notes (and, if different, the original issue and any refunding issues in a series of refundings), to the extent such compliance is necessary to assure exclusion of interest on the Notes from gross income for federal income tax purposes, and the officers identified above are authorized to take actions with respect to those issues as they are authorized in this section to take with respect to the Notes.

Section 11: Certification and Delivery of Ordinance. The Clerk of Council is directed to deliver or cause to be delivered a certified copy of this Ordinance to the Stark County Auditor.

Section 12: Satisfaction of Conditions for Note Issuance. This Council determines that all acts and conditions necessary to be done or performed by the City or to have been met precedent to and in the issuing of the Notes in order to make them legal, valid and binding general obligations of the City have been performed and have been met, or will at the time of delivery of the Notes have been performed and have been met, in regular and due form as required by law; that the full faith and credit and general property taxing power (as described in Section 9) of the City are pledged for the timely payment of the debt charges on the Notes; and that no statutory or constitutional limitation of indebtedness or taxation will have been exceeded in the issuance of the Notes.

Section 13: Retention of Bond Counsel. The legal services of Squire Patton Boggs (US) LLP, as bond counsel, be and are hereby retained. The legal services shall be in the nature of legal advice and recommendations as to the documents and the proceedings in connection with the issuance and sale of the Notes and the rendering of the necessary legal opinion upon the delivery of the Notes. In rendering those legal services, as an independent contractor and in an attorney-client relationship, that firm shall not exercise any administrative discretion on behalf of the City in the formulation of public policy, expenditure of public funds, enforcement of laws, rules and regulations of the State, the City or any other political subdivision, or the execution of public trusts. That firm shall be paid just and reasonable compensation for those legal services and shall be reimbursed for the actual out-of-pocket expenses it incurs in rendering those legal services. The Director of Finance is authorized and directed to make appropriate certification as to the availability of funds for those fees and any reimbursement and to issue an appropriate order for their timely payment as written statements are submitted by that firm.

Section 14: Compliance with Open Meeting Requirements. This Council finds and determines that all formal actions of this Council and any of its committees concerning and relating to the passage of this Ordinance were taken in an open meeting of this Council or its committees, and that all deliberations of this Council and any of its committees that resulted in those formal actions were in meetings open to the public, all in compliance with the law.

Dayton Legal Blank, Inc.

Form No. 30043

Ordinance No. _____

Passed _____, 20____

Section 15:

Captions and Headings. The captions and headings in this Ordinance are solely for convenience of reference and in no way define, limit or describe the scope or intent of any Sections, subsections, paragraphs, subparagraphs or clauses hereof. Reference to a Section means a section of this Ordinance unless otherwise indicated.

Section 16:

Declaration of Emergency; Effective Date. This Ordinance is declared to be an emergency measure necessary for the immediate preservation of the public peace, health, safety and welfare of the City, and for the further reason that this Ordinance is required to be immediately effective so that the Notes can be delivered at the earliest possible date to enable the City to retire the Outstanding Notes and thereby preserve its credit; wherefore, this Ordinance shall be in full force and effect immediately upon its passage.

PASSED: _____

Joseph Schultz, Mayor

ATTEST:

Teresa Dolan, Clerk of Council

RECORD OF ORDINANCES

0067

Dryden Legal Blank, Inc.

Form No. 30043

Ordinance No. _____

Passed _____, 20____

I, Teresa Dolan, Clerk of Council of the City of Canal Fulton, Ohio, do hereby certify that this is a true and correct copy of Ordinance _____, duly passed by the Council of the City of Canal Fulton on January ____, 2018, and that publication of the foregoing Ordinance was duly made by listing same on the City's web site and by posting true and correct copies thereof at three of the most public places in said corporation as determined by Council as follows: Canal Fulton Post Office, Canal Fulton Public Library and Canal Fulton City Hall, each for a period of 15 days, commencing on the ____ day of _____, 2018.

Teresa Dolan
Clerk of Council

Ordinance No. 39-17

Passed _____, 20____

AN ORDINANCE PROVIDING FOR THE ISSUANCE AND SALE OF \$1,000,000 OF NOTES, IN ANTICIPATION OF THE ISSUANCE OF BONDS, FOR THE PURPOSE OF PAYING COSTS OF IMPROVING STREETS AND ROADS IN THE CITY BY RECONSTRUCTING, RESURFACING, GRADING, DRAINING, CURBING, PAVING, CONSTRUCTING STORM SEWERS AND RELATED DRAINAGE FACILITIES AND MAKING OTHER IMPROVEMENTS AS DESIGNATED IN THE PLANS APPROVED OR TO BE APPROVED BY COUNCIL, AND DECLARING AN EMERGENCY.

WHEREAS, pursuant to Ordinance No. 12-15, passed on April 7, 2015, there were issued \$1,000,000 Street Improvement Notes, Series 2015, in anticipation of bonds for the purpose stated in Section 1, which notes were retired at maturity with the proceeds of \$1,000,000 Street Improvement Notes, Series 2016, issued in anticipation of bonds pursuant to Ordinance No. 6-16, passed on April 5, 2016, which notes were retired at maturity with the proceeds of \$1,000,000 of Notes (the Outstanding Notes) issued in anticipation of bonds pursuant to Ordinance No. 5-17, passed on April 4, 2017, as part of a consolidated issue of \$1,730,000 Various Purpose Notes, Series 2017, which Outstanding Notes mature on February 2, 2018; and

WHEREAS, this Council finds and determines that the City should retire the Outstanding Notes with the proceeds of the Notes described in Section 3; and

WHEREAS, the Director of Finance, as fiscal officer of the City, has certified to this Council that the estimated life or period of usefulness of the improvement described in Section 1 is at least five years, the estimated maximum maturity of the Bonds described in Section 1 is 20 years and the maximum maturity of the Notes described in Section 3, to be issued in anticipation of the issuance of the Bonds, is May 7, 2035;

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF CANAL FULTON, COUNTY OF STARK, OHIO, THAT:

Section 1: Authorized Principal Amount of Anticipated Bonds and Purpose. It is necessary to issue bonds of the City in the aggregate principal amount of \$1,000,000 (the Bonds) for the purpose of paying costs of improving streets and roads in the City by reconstructing, resurfacing, grading, draining, curbing, paving, constructing storm sewers and related drainage facilities and making other improvements as designated in the plans approved or to be approved by Council, together with the necessary related improvements and appurtenances thereto.

Section 2: Estimated Bond Terms. The Bonds shall be dated approximately October 1, 2018, shall bear interest at the now estimated rate of 5% per year, payable semiannually until the principal amount is paid, and are estimated to mature in 20 annual principal installments on December 1 of each year that are in such amounts that the total principal and interest payments on the Bonds in any fiscal year in which principal is payable are substantially equal. The first interest payment on the Bonds is estimated to be June 1, 2019, and the first principal payment of the Bonds is estimated to be December 1, 2019.

Ordinance No. _____

Passed _____, 20____

Section 3:

Authorized Principal Amount of Notes; Dating; Interest Rate. It is necessary to issue and this Council determines that notes in the aggregate principal amount of \$1,000,000 (the Notes) shall be issued in anticipation of the issuance of the Bonds and to retire the Outstanding Notes. The Notes shall be dated the date of issuance and shall mature one year from the date of issuance; provided that the Director of Finance may, if it is determined to be necessary or advisable to the sale of the Notes, establish a maturity date that is any date not later than one year from the date of issuance by setting forth that maturity date in the certificate awarding the Notes signed in accordance with Section 6 (the Certificate of Award). The Notes shall bear interest at a rate not to exceed 4% per year (computed on the basis of a 360-day year consisting of 12 30-day months), payable at maturity and until the principal amount is paid or payment is provided for. If requested by the Original Purchaser (as defined in Section 6(a)) and if the City has determined to sign the Standby Note Purchase Agreement (as defined in Section 6(c)), the Notes may provide that, in the event that the City does not pay or make provision for payment at maturity of the debt charges on the Notes, the principal amount of the Notes shall bear interest at a different rate not to exceed the After Maturity Rate (as defined in the Standby Note Purchase Agreement) from the maturity date until the City pays or makes provision to pay that principal amount. The rate of interest on the Notes shall be determined by the Director of Finance in the Certificate of Award.

Section 4:

Payment of Debt Charges; Paying Agent. The debt charges on the Notes shall be payable in Federal Reserve funds of the United States of America, without deduction for services of the City's paying agent, at the designated corporate trust office of The Huntington National Bank, or at the principal corporate trust office or other office of a bank or trust company designated by the Director of Finance, after determining that the payment at that bank or trust company will not endanger the funds or securities of the City and that proper procedures and safeguards are available for that purpose, or at the office of the Director of Finance if agreed to by the Director of Finance and the Original Purchaser (as defined in Section 6) (the Paying Agent).

Section 5:

Execution of Notes; Book Entry System. The Notes shall be signed by the City Manager and the Director of Finance, in the name of the City and in their official capacities, provided that one of those signatures may be a facsimile. The Notes shall be issued in the denominations and numbers as requested by the Original Purchaser and approved by the Director of Finance in the Certificate of Award, provided that no Note shall be issued in a denomination less than \$100,000. The entire principal amount may be represented by a single note and may be issued as fully registered securities (for which the Director of Finance will serve as note registrar) and in book entry or other uncertificated form in accordance with Section 9.96 and Chapter 133 of the Revised Code if it is determined by the Director of Finance that issuance of fully registered securities in that form will facilitate the sale and delivery of the Notes. The Notes shall not have coupons attached, shall be numbered as determined by the Director of Finance and shall express upon their faces the purpose, in summary terms, for which they

Ordinance No. _____

Passed _____, 20____

are issued and that they are issued pursuant to this Ordinance and the Certificate of Award.

As used in this section and this Ordinance:

"Book entry form" or "book entry system" means a form or system under which (i) the ownership of beneficial interests in the Notes and the principal of, and interest on, the Notes may be transferred only through a book entry, and (ii) a single physical Note certificate is issued by the City and payable only to a Depository or its nominee, with such Notes "immobilized" in the custody of the Depository or its agent for that purpose. The book entry maintained by others than the City is the record that identifies the owners of beneficial interests in the Notes and that principal and interest.

"Depository" means any securities depository that is a clearing agency under federal law operating and maintaining, with its Participants or otherwise, a book entry system to record ownership of beneficial interests in the Notes or the principal of, and interest on, the Notes and to effect transfers of the Notes, in book entry form, and includes and means initially The Depository Trust Company (a limited purpose trust company), New York, New York.

"Participant" means any participant contracting with a Depository under a book entry system and includes security brokers and dealers, banks and trust companies, and clearing corporations.

The Notes may be issued to a Depository for use in a book entry system and, if and as long as a book entry system is utilized, (i) the Notes may be issued in the form of a single Note made payable to the Depository or its nominee and immobilized in the custody of the Depository or its agent for that purpose; (ii) the beneficial owners in book entry form shall have no right to receive the Notes in the form of physical securities or certificates; (iii) ownership of beneficial interests in book entry form shall be shown by book entry on the system maintained and operated by the Depository and its Participants, and transfers of the ownership of beneficial interests shall be made only by book entry by the Depository and its Participants; and (iv) the Notes as such shall not be transferable or exchangeable, except for transfer to another Depository or to another nominee of a Depository, without further action by the City.

If any Depository determines not to continue to act as a Depository for the Notes for use in a book entry system, the Director of Finance may attempt to establish a securities depository/book entry relationship with another qualified Depository. If the Director of Finance does not or is unable to do so, the Director of Finance, after making provision for notification of the beneficial owners by the then Depository and any other arrangements deemed necessary, shall permit withdrawal of the Notes from the Depository, and shall cause the Notes in bearer or payable to order form to be signed by the officers authorized to sign the Notes and delivered to the assigns of the Depository or its nominee, all at the cost and expense (including any costs of printing), if the event is not the

Ordinance No. _____

Passed _____, 20____

result of City action or inaction, of those persons requesting such issuance.

The Director of Finance is also hereby authorized and directed, to the extent necessary or required, to enter into any agreements determined necessary in connection with the book entry system for the Notes, after determining that the signing thereof will not endanger the funds or securities of the City.

Section 6:Award and Sale of the Notes.

(a) To the Original Purchaser. The Notes shall be sold at not less than par plus accrued interest to the original purchaser designated by the Director of Finance in the Certificate of Award (the Original Purchaser) in accordance with law and the provisions of this Ordinance. The Director of Finance shall sign the Certificate of Award evidencing that sale to the Original Purchaser, cause the Notes to be prepared, and have the Notes signed and delivered, together with a true transcript of proceedings with reference to the issuance of the Notes if requested by the Original Purchaser, to the Original Purchaser upon payment of the purchase price. The City Manager, the Mayor, the Director of Finance, the Director of Law, the Clerk of Council and other City officials, as appropriate, are each authorized and directed to sign any transcript certificates, financial statements and other documents and instruments and to take such actions as are necessary or appropriate to consummate the transactions contemplated by this Ordinance. The Director of Finance is authorized, if it is determined to be in the best interest of the City, to combine the issue of Notes with one or more other note issues of the City into a consolidated note issue pursuant to Section 133.30(B) of the Revised Code.

(b) Application for Rating; Financing Costs. The Director of Finance is authorized to request a rating for the Notes from one or more nationally-recognized rating agencies in connection with the sale and issuance of the Notes. The expenditure of the amounts necessary to secure those rating(s) and to pay the other financing costs (as defined in Section 133.01 of the Revised Code) in connection with the Notes is authorized and approved, and the Director of Finance is authorized to provide for the payment of any such amounts and costs from the proceeds of the Notes to the extent available and otherwise from any other funds lawfully available that are appropriated or shall be appropriated for that purpose.

(c) Ohio Market Access Program. If the Director of Finance determines in the Certificate of Award for it to be in the best interest of and financially advantageous to the City, the City shall participate in the Treasurer of State's Ohio Market Access Program.

The Standby Note Purchase Agreement (Standby Note Purchase Agreement) and Paying Agent Agreement (Paying Agent Agreement) are hereby authorized in the forms presented to this Council with such changes not materially adverse to the City as may be approved by the officers of the

Ordinance No. _____

Passed _____

, 20____

City executing the Standby Note Purchase Agreement and Paying Agent Agreement, which officers are hereby authorized to execute the Standby Note Purchase Agreement and Paying Agent Agreement if determined by to be in the best interest of and financial advantage to the City. The City acknowledges the agreement of the Treasurer of State in the Standby Note Purchase Agreement that, in the event the City is unable to repay the principal amount and accrued and unpaid interest of the Notes at their maturity, whether through its own funds or through the issuance of other obligations of the City, the Treasurer of State agrees (A) to purchase the Notes from the holders or beneficial owners thereof upon their presentation to the Treasurer of State for such purchase at a price of par plus accrued interest to maturity or (B) to purchase renewal notes of the City in a principal amount not greater than the principal amount of the Notes plus interest due at maturity, with such renewal notes bearing interest at the Renewal Note Rate (as defined in the Standby Note Purchase Agreement), maturing not more than one year after the date of their issuance, and being prepayable at any time with 30 days' notice, provided that in connection with the Treasurer of State's purchase of such renewal notes the City shall deliver to the Treasurer of State an unqualified opinion of nationally recognized bond counsel that (i) such renewal notes are the legal, valid and binding general obligations of the City, and the principal of and interest on such renewal notes, unless paid from other sources, are to be paid from the proceeds of the levy of ad valorem taxes, within the ten-mill limitation imposed by law, on all property subject to ad valorem taxes levied by the City and (ii) interest on the renewal notes is excluded from gross income for federal income tax purposes under Section 103 of the Internal Revenue Code, as amended, to the same extent that interest on the Notes is so excluded.

The officers signing the Notes are authorized to take all actions that may in their judgment reasonably be necessary to provide for the Standby Note Purchase Agreement, including but not limited to the inclusion of a notation on the form of the Notes providing notice to the holders or beneficial owners of the existence of the Standby Note Purchase Agreement and providing instructions to such holders or beneficial owners regarding the presentation of the Note for purchase by the Treasurer of State at stated maturity.

Section 7:

Application of Note Proceeds. The proceeds from the sale of the Notes, except any premium and accrued interest, shall be paid into the proper fund or funds and those proceeds are appropriated and shall be used for the purpose for which the Notes are being issued. Any portion of those proceeds representing premium and accrued interest shall be paid into the Bond Retirement Fund.

Section 8:

Application and Pledge of Bond or Renewal Note Proceeds or Excess Funds. The par value to be received from the sale of the Bonds or of any renewal notes and any excess funds resulting from the issuance of the Notes shall, to the extent necessary, be used to pay the debt charges on the Notes at maturity and are pledged for that purpose.

Section 9:

Provisions for Tax Levy. During the year or years in which the Notes are outstanding, there shall be levied on all the taxable

Ordinance No. _____

Passed _____, 20____

property in the City, in addition to all other taxes, the same tax that would have been levied if the Bonds had been issued without the prior issuance of the Notes. The tax shall be within the ten-mill limitation imposed by law, shall be and is ordered computed, certified, levied and extended upon the tax duplicate and collected by the same officers, in the same manner, and at the same time that taxes for general purposes for each of those years are certified, levied, extended and collected, and shall be placed before and in preference to all other items and for the full amount thereof. The proceeds of the tax levy shall be placed in the Bond Retirement Fund, which is irrevocably pledged for the payment of the debt charges on the Notes or the Bonds when and as the same fall due. In each year to the extent other money is lawfully available for the payment of debt charges on the Notes and Bonds and is appropriated for that purpose, the amount of the tax shall be reduced by the amount of money so available and appropriated.

Section 10:

Federal Tax Considerations. The City covenants that it will use, and will restrict the use and investment of, the proceeds of the Notes in such manner and to such extent as may be necessary so that (a) the Notes will not (i) constitute private activity bonds, arbitrage bonds or hedge bonds under Sections 141, 148 or 149 of the Internal Revenue Code of 1986, as amended (the Code) or (ii) be treated other than as bonds to which Section 103 of the Code applies, and (b) the interest on the Notes will not be an item of tax preference under Section 57 of the Code.

The City further covenants that (a) it will take or cause to be taken such actions that may be required of it for the interest on the Notes to be and remain excluded from gross income for federal income tax purposes, (b) it will not take or authorize to be taken any actions that would adversely affect that exclusion, and (c) it, or persons acting for it, will, among other acts of compliance, (i) apply the proceeds of the Notes to the governmental purpose of the borrowing, (ii) restrict the yield on investment property, (iii) make timely and adequate payments to the federal government, (iv) maintain books and records and make calculations and reports and (v) refrain from certain uses of those proceeds, and, as applicable, of property financed with such proceeds, all in such manner and to the extent necessary to assure such exclusion of that interest under the Code.

The Director of Finance or any other officer of the City having responsibility for issuance of the Notes is hereby authorized (a) to make or effect any election, selection, designation (including designation or treatment of the Notes as "qualified tax-exempt obligations" if applicable and desirable, and to make any related necessary representations and covenants), choice, consent, approval, or waiver on behalf of the City with respect to the Notes as the City is permitted to or required to make or give under the federal income tax laws, including, without limitation thereto, any of the elections provided for in or available under Section 148 of the Code, for the purpose of assuring, enhancing or protecting favorable tax treatment or status of the Notes or interest thereon or assisting compliance with requirements for that purpose, reducing the burden or expense of such compliance, reducing the rebate amount or payments or penalties, or making payments of special amounts

Ordinance No. _____

Passed _____, 20____

in lieu of making computations to determine, or paying, excess earnings as rebate, or obviating those amounts or payments, as determined by that officer, which action shall be in writing and signed by the officer, (b) to take any and all other actions, make or obtain calculations, make payments, and make or give reports, covenants and certifications of and on behalf of the City, as may be appropriate to assure the exclusion of interest from gross income and the intended tax status of the Notes, and (c) to give one or more appropriate certificates of the City, for inclusion in the transcript of proceedings for the Notes, setting forth the reasonable expectations of the City regarding the amount and use of all the proceeds of the Notes, the facts, circumstances and estimates on which they are based, and other facts and circumstances relevant to the tax treatment of the interest on and the tax status of the Notes.

Each covenant made in this section with respect to the Notes is also made with respect to all issues any portion of the debt service on which is paid from proceeds of the Notes (and, if different, the original issue and any refunding issues in a series of refundings), to the extent such compliance is necessary to assure exclusion of interest on the Notes from gross income for federal income tax purposes, and the officers identified above are authorized to take actions with respect to those issues as they are authorized in this section to take with respect to the Notes.

Section 11: Certification and Delivery of Ordinance. The Clerk of Council is directed to deliver or cause to be delivered a certified copy of this Ordinance to the Stark County Auditor.

Section 12: Satisfaction of Conditions for Note Issuance. This Council determines that all acts and conditions necessary to be done or performed by the City or to have been met precedent to and in the issuing of the Notes in order to make them legal, valid and binding general obligations of the City have been performed and have been met, or will at the time of delivery of the Notes have been performed and have been met, in regular and due form as required by law; that the full faith and credit and general property taxing power (as described in Section 9) of the City are pledged for the timely payment of the debt charges on the Notes; and that no statutory or constitutional limitation of indebtedness or taxation will have been exceeded in the issuance of the Notes.

Section 13: Retention of Bond Counsel. The legal services of Squire Patton Boggs (US) LLP, as bond counsel, be and are hereby retained. The legal services shall be in the nature of legal advice and recommendations as to the documents and the proceedings in connection with the issuance and sale of the Notes and the rendering of the necessary legal opinion upon the delivery of the Notes. In rendering those legal services, as an independent contractor and in an attorney-client relationship, that firm shall not exercise any administrative discretion on behalf of the City in the formulation of public policy, expenditure of public funds, enforcement of laws, rules and regulations of the State, the City or any other political subdivision, or the execution of public trusts. That firm shall be paid just and reasonable compensation for those legal services and shall be reimbursed for the actual out-of-pocket expenses it incurs in rendering those legal services. The Director of Finance is authorized and

Dayton Legal Blank, Inc.

Form No. 30043

Ordinance No. _____

Passed _____, 20____

directed to make appropriate certification as to the availability of funds for those fees and any reimbursement and to issue an appropriate order for their timely payment as written statements are submitted by that firm.

Section 14:

Compliance with Open Meeting Requirements. This Council finds and determines that all formal actions of this Council and any of its committees concerning and relating to the passage of this Ordinance were taken in an open meeting of this Council or its committees, and that all deliberations of this Council and any of its committees that resulted in those formal actions were in meetings open to the public, all in compliance with the law.

Section 15:

Captions and Headings. The captions and headings in this Ordinance are solely for convenience of reference and in no way define, limit or describe the scope or intent of any Sections, subsections, paragraphs, subparagraphs or clauses hereof. Reference to a Section means a section of this Ordinance unless otherwise indicated.

Section 16:

Declaration of Emergency; Effective Date. This Ordinance is declared to be an emergency measure necessary for the immediate preservation of the public peace, health, safety and welfare of the City, and for the further reason that this Ordinance is required to be immediately effective so that the Notes can be delivered at the earliest possible date to enable the City to retire the Outstanding Notes and thereby preserve its credit; wherefore, this Ordinance shall be in full force and effect immediately upon its passage.

PASSED: _____

Joseph Schultz, Mayor

ATTEST: _____

Teresa Dolan, Clerk of Council

I, Teresa Dolan, Clerk of Council of the City of Canal Fulton, Ohio, do hereby certify that this is a true and correct copy of Ordinance _____, duly passed by the Council of the City of Canal Fulton on January ____, 2018, and that publication of the foregoing Ordinance was duly made by listing same on the City's web site and by posting true and correct copies thereof at three of the most public places in said corporation as determined by Council as follows: Canal Fulton Post Office, Canal Fulton Public Library and Canal Fulton City Hall, each for a period of 15 days, commencing on the ____ day of _____, 2018.

Teresa Dolan
Clerk of Council

RECORD OF ORDINANCES

BEAR GRAPHICS 800-325-8084 FORM NO. 30043

Ordinance No.

1-18

Passed

, 20

AN ORDINANCE BY THE COUNCIL
OF THE CITY OF CANAL FULTON,
OHIO AMENDING CHAPTER 182 OF
THE ADMINISTRATIVE CODE.

WHEREAS the Council of the City of Canal Fulton, Ohio desires to
amend the Administrative Code.

NOW THEREFORE BE IT ORDAINED BY THE COUNCIL OF
THE CITY OF CANAL FULTON OHIO THAT:

The City of Canal Fulton agrees to amend Chapter 182.05 (S) (4) and
(5) of the Administrative Code pursuant to the 2017 Net Profit amendment
attached as "Exhibit A" and incorporated by reference herein.

Joseph A. Schultz, Mayor

ATTEST:

Teresa Dolan, Clerk-of-Council

I, Teresa Dolan, Clerk-of-Council of the City of Canal Fulton, Ohio, do
hereby certify that this is a true and correct copy of Ordinance ____-18, duly
adopted by the Council of the City of Canal Fulton, on the date of
_____, 2018, and that publication of the foregoing Ordinance was duly
made by listing same on the city's web-site and by posting true and correct
copies thereof at three of the most public places in said corporation as
determined by Council as follows: Canal Fulton Post Office, Canal Fulton
Public Library and Canal Fulton City Hall each for a period of fifteen days,
commencing on the _____ day of _____, 2018.

Teresa Dolan, Clerk-of-Council

SEF/bp

CANAL FULTON – 2017 Net Profit amendment

Section 1: Chapter 182.05(S)(4) and (5) of the Administrative Code is amended as follows:

182.05 ANNUAL RETURN; FILING.

(S)(1) For taxable years beginning on or after January 1, 2016, a taxpayer that is a member of an affiliated group of corporations may elect to file a consolidated municipal income tax return for a taxable year if at least one member of the affiliated group of corporations is subject to the City of Canal Fulton's income tax in that taxable year, and if the affiliated group of corporations filed a consolidated federal income tax return with respect to that taxable year. The election is binding for a five-year period beginning with the first taxable year of the initial election unless a change in the reporting method is required under federal law. The election continues to be binding for each subsequent five-year period unless the taxpayer elects to discontinue filing consolidated municipal income tax returns under division (S)(2) of this section or a taxpayer receives permission from the Tax Administrator. The Tax Administrator shall approve such a request for good cause shown.

(2) An election to discontinue filing consolidated municipal income tax returns under this section must be made in the first year following the last year of a five-year consolidated municipal income tax return election period in effect under division (S)(1) of this section. The election to discontinue filing a consolidated municipal income tax return is binding for a five-year period beginning with the first taxable year of the election.

(3) An election made under division (S)(1) or (2) of this section is binding on all members of the affiliated group of corporations subject to a municipal income tax.

(4) When a taxpayer makes the election allowed under section 718.80 of the Revised Code, a valid election made by the taxpayer under division (B)(1) or (2) of this section is binding upon the Tax Administrator for the remainder of the five-year period.

(5) When an election made under section 718.80 of the Revised Code is terminated, a valid election made under section 718.86 of the Revised Code is binding upon the tax administrator for the remainder of the five-year period.

RECORD OF ORDINANCES

BEAR GRAPHICS 800-325-8554 FORM NO. 30343

Ordinance No.

2-18

Passed

, 20

AN ORDINANCE BY THE COUNCIL
OF THE CITY OF CANAL FULTON,
OHIO AMENDING CHAPTER 182 OF
THE ADMINISTRATIVE CODE.

WHEREAS the Council of the City of Canal Fulton, Ohio desires to
amend the Administrative Code.

NOW THEREFORE BE IT ORDAINED BY THE COUNCIL OF
THE CITY OF CANAL FULTON OHIO THAT:

The City of Canal Fulton agrees to amend Chapter 182.03 (F) (4) of the
Administrative Code pursuant to the 2017 Throwback amendment attached as
"Exhibit A" and incorporated by reference herein.

Joseph A. Schultz, Mayor

ATTEST:

Teresa Dolan, Clerk-of-Council

I, Teresa Dolan, Clerk-of-Council of the City of Canal Fulton, Ohio, do
hereby certify that this is a true and correct copy of Ordinance ____-18, duly
adopted by the Council of the City of Canal Fulton, on the date of
_____, 2018, and that publication of the foregoing Ordinance was duly
made by listing same on the city's web-site and by posting true and correct
copies thereof at three of the most public places in said corporation as
determined by Council as follows: Canal Fulton Post Office, Canal Fulton
Public Library and Canal Fulton City Hall each for a period of fifteen days,
commencing on the _____ day of _____, 2018.

Teresa Dolan, Clerk-of-Council

SEF/bp

CANAL FULTON – 2017 Throwback amendment

Section 1: Chapter 182.03(F)(4) of the Administrative Code is amended as follows:

182.03 IMPOSITION OF TAX.

(4) For the purposes of division (F)(1) of this section, receipts from sales and rentals made and services performed shall be situated to a municipal corporation as follows:

(a)(i) For tax years prior to the taxable year beginning January 1, 2018, Gross receipts from the sale of tangible personal property shall be situated to the municipal corporation in which the sale originated. For the purposes of this division, a sale of property originates in a municipal corporation if, regardless of where title passes, the property meets any of the following criteria:

(a) The property is shipped to or delivered within the City of Canal Fulton from a stock of goods located within the City of Canal Fulton.

(b) The property is delivered within the City of Canal Fulton from a location outside the City of Canal Fulton, provided the taxpayer is regularly engaged through its own employees in the solicitation or promotion of sales within the City of Canal Fulton and the sales result from such solicitation or promotion.

(c) The property is shipped from a place within the City of Canal Fulton to purchasers outside the City of Canal Fulton, provided that the taxpayer is not, through its own employees, regularly engaged in the solicitation or promotion of sales at the place where delivery is made.

(ii) For taxable years beginning on or after January 1, 2018, gross receipts from the sale of tangible personal property shall be situated to the municipal corporation in which the sale originated. For the purposes of this division, a sale of property originates in a municipal corporation if, regardless of where title passes, the property meets any of the following criteria:

(a) The property is shipped to or delivered within the City of Canal Fulton from a stock of goods located within the City of Canal Fulton.

(b) The property is delivered within the City of Canal Fulton from a location outside the City of Canal Fulton, provided the taxpayer is regularly engaged through its own employees in the solicitation or promotion of sales within the City of Canal Fulton and the sales result from such solicitation or promotion.

RECORD OF ORDINANCES

BEAR GRAPHICS 800-325-8094 FORM NO. 90043

Ordinance No.

318

Passed

, 20

AN ORDINANCE BY THE COUNCIL OF THE CITY OF CANAL FULTON, OHIO ADOPTING THE CANAL FULTON, OHIO INCOME TAX ORDINANCE AND REPEALING ANY ORDINANCE IN CONFLICT THEREWITH.

WHEREAS the Council of the City of Canal Fulton, Ohio desires to adopt a revised Income Tax Ordinance.

NOW THEREFORE BE IT ORDAINED BY THE COUNCIL OF THE CITY OF CANAL FULTON OHIO THAT:

The City of Canal Fulton agrees to adopt the Canal Fulton, Ohio Income Tax Ordinance attached as "Exhibit A" and incorporated by reference herein and repealing any Ordinance in conflict therewith.

Joseph A. Schultz, Mayor

ATTEST:

Teresa Dolan, Clerk-of-Council

I, Teresa Dolan, Clerk-of-Council of the City of Canal Fulton, Ohio, do hereby certify that this is a true and correct copy of Ordinance ____-18, duly adopted by the Council of the City of Canal Fulton, on the date of _____, 2018, and that publication of the foregoing Ordinance was duly made by listing same on the city's web-site and by posting true and correct copies thereof at three of the most public places in said corporation as determined by Council as follows: Canal Fulton Post Office, Canal Fulton Public Library and Canal Fulton City Hall each for a period of fifteen days, commencing on the _____ day of _____, 2018.

Teresa Dolan, Clerk-of-Council

CANAL FULTON, OHIO
INCOME TAX ORDINANCE

Effective January 1, 2016

Ordinance No. _____

SECTION 182.01 AUTHORITY TO LEVY TAX; PURPOSE OF TAX.

(A) To provide funds for the purposes of general municipal operations, maintenance, new equipment, extension and enlargement of municipal services and facilities and capital improvements, the City of Canal Fulton hereby levies an annual municipal income tax on income, qualifying wages, commissions and other compensation, and on net profits as hereinafter provided.

(B)(1) The annual tax is levied at a rate of one and one-half percent (1.5%). The tax is levied at a uniform rate on all persons residing in or earning or receiving income in the City of Canal Fulton. The tax is levied on income, qualifying wages, commissions and other compensation, and on net profits as hereinafter provided in Section 182.03 of this Chapter and other sections as they may apply.

(2)(a) One percent (1.0%) shall be allocated for the purposes stated in Section 182.01 (A).

(b) One-tenth percent (.1%) shall be allocated for Police Department operations.

(c) Four-tenths percent (0.4%) shall be allocated to the General Fund for 24-hour fire and EMS staffing; one full-time and two part-time police officers; traffic safety improvements; replacement for fire, police, and road maintenance equipment; elimination of the 1 mill property levy for fire and EMS; elimination of the 1 mill levy for police; begin an asphalt paving program and establish a reserve fund.

(C) The tax on income and the withholding tax established by this Ordinance are authorized by Article XVIII, Section 3 of the Ohio Constitution. The tax is levied in accordance with, and is intended to be consistent with, the provisions and limitations of Ohio Revised Code 718 (ORC 718). This ordinance is effective for tax years beginning on and after January 1, 2016. Municipal tax years beginning on or before December 31, 2015, are subject to the income tax ordinance and amendments thereto, and rules and regulations and amendments thereto, as they existed before January 1, 2016.

SECTION 182.02 DEFINITIONS.

(A) Any term used in this chapter that is not otherwise defined in this chapter has the same meaning as when used in a comparable context in laws of the United States relating to federal income taxation or in Title LVII of the ORC, unless a different meaning is clearly required. If a term used in this chapter that is not otherwise defined in this

chapter is used in a comparable context in both the laws of the United States relating to federal income tax and in Title LVII of the ORC and the use is not consistent, then the use of the term in the laws of the United States relating to federal income tax shall control over the use of the term in Title LVII of the ORC.

(B) The singular shall include the plural, and the masculine shall include the feminine and the gender-neutral.

(C) As used in this chapter:

(1) "Adjusted federal taxable income," for a person required to file as a C corporation, or for a person that has elected to be taxed as a C corporation under (C)(24)(e) of this division, means a C corporation's federal taxable income before net operating losses and special deductions as determined under the Internal Revenue Code, adjusted as follows:

(a) Deduct intangible income to the extent included in federal taxable income. The deduction shall be allowed regardless of whether the intangible income relates to assets used in a trade or business or assets held for the production of income.

(b) Add an amount equal to five percent (5%) of intangible income deducted under division (C)(1)(a) of this section, but excluding that portion of intangible income directly related to the sale, exchange, or other disposition of property described in Section 1221 of the Internal Revenue Code;

(c) Add any losses allowed as a deduction in the computation of federal taxable income if the losses directly relate to the sale, exchange, or other disposition of an asset described in Section 1221 or 1231 of the Internal Revenue Code;

(d)(i) Except as provided in (C)(1)(d)(ii) of this section, deduct income and gain included in federal taxable income to the extent the income and gain directly relate to the sale, exchange, or other disposition of an asset described in Section 1221 or 1231 of the Internal Revenue Code;

(ii) Division (C)(1)(d)(i) of this section does not apply to the extent the income or gain is income or gain described in Section 1245 or 1250 of the Internal Revenue Code.

(e) Add taxes on or measured by net income allowed as a deduction in the computation of federal taxable income;

(f) In the case of a real estate investment trust or regulated investment company, add all amounts with respect to dividends to, distributions to, or amounts set aside for or credited to the benefit of investors and allowed as a deduction in the computation of federal taxable income;

(g) Deduct, to the extent not otherwise deducted or excluded in computing federal taxable income, any income derived from a transfer agreement or from the enterprise transferred under that agreement under Section 4313.02 of the ORC;

(h) Deduct exempt income to the extent not otherwise deducted or excluded in computing adjusted federal taxable income.

(i) Deduct any net profit of a pass-through entity owned directly or indirectly by the taxpayer and included in the taxpayer's federal taxable income unless an affiliated group

of corporations includes that net profit in the group's federal taxable income in accordance with division (V)(3)(b) of Section 182.05.

(j) Add any loss incurred by a pass-through entity owned directly or indirectly by the taxpayer and included in the taxpayer's federal taxable income unless an affiliated group of corporations includes that loss in the group's federal taxable income in accordance with division (V)(3)(b) of Section 182.05.

If the taxpayer is not a C corporation, is not a disregarded entity that has made an election described in division (C)(48)(b) of this section, is not a publicly traded partnership that has made the election described in division (C)(24)(e) of this section, and is not an individual, the taxpayer shall compute adjusted federal taxable income under this section as if the taxpayer were a C corporation, except guaranteed payments and other similar amounts paid or accrued to a partner, former partner, shareholder, former shareholder, member, or former member shall not be allowed as a deductible expense unless such payments are in consideration for the use of capital and treated as payment of interest under Section 469 of the Internal Revenue Code or United States treasury regulations. Amounts paid or accrued to a qualified self-employed retirement plan with respect to a partner, former partner, shareholder, former shareholder, member, or former member of the taxpayer, amounts paid or accrued to or for health insurance for a partner, former partner, shareholder, former shareholder, member, or former member, and amounts paid or accrued to or for life insurance for a partner, former partner, shareholder, former shareholder, member, or former member shall not be allowed as a deduction.

Nothing in division (C)(1) of this section shall be construed as allowing the taxpayer to add or deduct any amount more than once or shall be construed as allowing any taxpayer to deduct any amount paid to or accrued for purposes of federal self-employment tax.

(2)(a) **"Assessment"** means a written finding by the Tax Administrator that a person has underpaid municipal income tax, or owes penalty and interest, or any combination of tax, penalty, or interest, to the municipal corporation that commences the person's time limitation for making an appeal to the Board of Review pursuant to Section 182.21, and has "ASSESSMENT" written in all capital letters at the top of such finding.

(b) "Assessment" does not include a notice denying a request for refund issued under division (C)(3) of Section 182.09, a billing statement notifying a taxpayer of current or past-due balances owed to the municipal corporation, the Tax Administrator's request for additional information, a notification to the taxpayer of mathematical errors, or the Tax Administrator's other written correspondence to a person or taxpayer that does not meet the criteria prescribed by division (C)(2)(a) of this section.

(3) **"Audit"** means the examination of a person or the inspection of the books, records, memoranda, or accounts of a person, ordered to appear before the Tax Administrator, for the purpose of determining liability for a municipal income tax.

(4) **"Board of Review"** or "Board of Review" or "Board of Tax Appeals", or other named local board constituted to hear appeals of municipal income tax matters, means the entity created under Section 182.21.

(5) **"Calendar quarter"** means the three-month period ending on the last day of March, June, September, or December.

(6) **"Casino operator" and "casino facility"** have the same meanings as in Section 3772.01 of the ORC.

(7) **"Certified mail," "express mail," "United States mail," "postal service,"** and similar terms include any delivery service authorized pursuant to Section 5703.056 of the ORC.

(8) **"Disregarded entity"** means a single member limited liability company, a qualifying subchapter S subsidiary, or another entity if the company, subsidiary, or entity is a disregarded entity for federal income tax purposes.

(9) **"Domicile"** means the true, fixed, and permanent home of a taxpayer and to which, whenever absent, the taxpayer intends to return. A taxpayer may have more than one residence but not more than one domicile.

(10) **"Employee"** means an individual who is an employee for federal income tax purposes.

(11) **"Employer"** means a person that is an employer for federal income tax purposes.

(12) **"Exempt income"** means all of the following:

(a) The military pay or allowances of members of the armed forces of the United States or members of their reserve components, including the national guard of any state.

(b) Intangible income.

(c) Social security benefits, railroad retirement benefits, unemployment compensation, pensions, retirement benefit payments, payments from annuities, and similar payments made to an employee or to the beneficiary of an employee under a retirement program or plan, disability payments received from private industry or local, state, or federal governments or from charitable, religious or educational organizations, and the proceeds of sickness, accident, or liability insurance policies. As used in division (C)(12)(c) of this section, "unemployment compensation" does not include supplemental unemployment compensation described in Section 3402(o)(2) of the Internal Revenue Code.

(d) The income of religious, fraternal, charitable, scientific, literary, or educational institutions to the extent such income is derived from tax-exempt real estate, tax-exempt tangible or intangible property, or tax-exempt activities.

(e) Compensation paid under Section 3501.28 or 3501.36 of the ORC to a person serving as a precinct election official to the extent that such compensation does not exceed \$1,000 for the taxable year. Such compensation in excess of \$1,000 for the taxable year may be subject to taxation by a municipal corporation. A municipal corporation shall not require the payer of such compensation to withhold any tax from that compensation.

(f) Dues, contributions, and similar payments received by charitable, religious, educational, or literary organizations or labor unions, lodges, and similar organizations;

(g) Alimony and child support received.

(h) Compensation for personal injuries or for damages to property from insurance proceeds or otherwise, excluding compensation paid for lost salaries or wages or compensation from punitive damages.

(i) Income of a public utility when that public utility is subject to the tax levied under Section 5727.24 or 5727.30 of the ORC. Division (C)(12)(i) of this section does not apply for purposes of Chapter 5745. of the ORC.

(j) Gains from involuntary conversions, interest on federal obligations, items of income subject to a tax levied by the state and that a municipal corporation is specifically prohibited by law from taxing, and income of a decedent's estate during the period of administration except such income from the operation of a trade or business.

(k) Compensation or allowances excluded from federal gross income under Section 107 of the Internal Revenue Code.

(l) Employee compensation that is not qualifying wages as defined in division (C)(35) of this section.

(m) Compensation paid to a person employed within the boundaries of a United States air force base under the jurisdiction of the United States air force that is used for the housing of members of the United States air force and is a center for air force operations, unless the person is subject to taxation because of residence or domicile. If the compensation is subject to taxation because of residence or domicile, tax on such income shall be payable only to the municipal corporation of residence or domicile.

(n) An S corporation shareholder's share of net profits of the S corporation, other than any part of the share of net profits that represents wages as defined in Section 3121(a) of the Internal Revenue Code or net earnings from self-employment as defined in Section 1402(a) of the Internal Revenue Code.

(o) All of the income of individuals or a class of individuals under 18 years of age.

(p)(i) Except as provided in divisions (C)(12)(p)(ii), (iii), and (iv) of this section, qualifying wages described in division (C)(2) or (5) of Section 182.04 to the extent the qualifying wages are not subject to withholding for the City of Canal Fulton under either of those divisions.

(ii) The exemption provided in division (C)(12)(p)(i) of this section does not apply with respect to the municipal corporation in which the employee resided at the time the employee earned the qualifying wages.

(iii) The exemption provided in division (C)(12)(p)(i) of this section does not apply to qualifying wages that an employer elects to withhold under division (C)(4)(b) of Section 182.04.

(iv) The exemption provided in division (C)(12)(p)(i) of this section does not apply to qualifying wages if both of the following conditions apply:

(a) For qualifying wages described in division (C)(2) of Section 182.04, the employee's employer withholds and remits tax on the qualifying wages to the municipal corporation in which the employee's principal place of work is situated, or, for qualifying wages described in division (C)(5) of Section 182.04, the employee's employer withholds and remits tax on the qualifying wages to the municipal corporation in which the employer's fixed location is located;

(b) The employee receives a refund of the tax described in division (C)(12)(p)(iv)(a) of this section on the basis of the employee not performing services in that municipal corporation.

(q)(i) Except as provided in division (C)(12)(q)(ii) or (iii) of this section, compensation that is not qualifying wages paid to a nonresident individual for personal services performed in the City of Canal Fulton on not more than 20 days in a taxable year.

(ii) The exemption provided in division (C)(12)(q)(i) of this section does not apply under either of the following circumstances:

(a) The individual's base of operation is located in the municipal corporation.

(b) The individual is a professional athlete, professional entertainer, or public figure, and the compensation is paid for the performance of services in the individual's capacity as a professional athlete, professional entertainer, or public figure. For purposes of division (C)(12)(q)(ii)(b) of this section, "professional athlete," "professional entertainer," and "public figure" have the same meanings as in Section 182.04 (C).

(iii) Compensation to which division (C)(12)(q) of this section applies shall be treated as earned or received at the individual's base of operation. If the individual does not have a base of operation, the compensation shall be treated as earned or received where the individual is domiciled.

(iv) For purposes of division (C)(12)(q) of this section, "base of operation" means the location where an individual owns or rents an office, storefront, or similar facility to which the individual regularly reports and at which the individual regularly performs personal services for compensation.

(r) Compensation paid to a person for personal services performed for a political subdivision on property owned by the political subdivision, regardless of whether the compensation is received by an employee of the subdivision or another person performing services for the subdivision under a contract with the subdivision, if the property on which services are performed is annexed to a municipal corporation pursuant to Section 709.023 of the ORC on or after March 27, 2013, unless the person is subject to such taxation because of residence. If the compensation is subject to taxation because of residence, municipal income tax shall be payable only to the municipal corporation of residence.

(s) Income the taxation of which is prohibited by the constitution or laws of the United States.

Any item of income that is exempt income of a pass-through entity under division (C) of this section is exempt income of each owner of the pass-through entity to the extent of that owner's distributive or proportionate share of that item of the entity's income.

(13) "Form 2106" means internal revenue service form 2106 filed by a taxpayer pursuant to the Internal Revenue Code.

(14) "Generic form" means an electronic or paper form that is not prescribed by a particular municipal corporation and that is designed for reporting taxes withheld by an employer, agent of an employer, or other payer, estimated municipal income taxes, or annual municipal income tax liability or for filing a refund claim.

(15) "Gross receipts" means the total revenue derived from sales, work done, or service rendered.

(16) "Income" means the following:

(a)(i) For residents, all income, salaries, qualifying wages, commissions, and other compensation from whatever source earned or received by the resident, including the resident's distributive share of the net profit of pass-through entities owned directly or indirectly by the resident and any net profit of the resident,—except as provided in (C)(24)(e) of this division.

(ii) For the purposes of division (C)(16)(a)(i) of this section:

(a) Any net operating loss of the resident incurred in the taxable year and the resident's distributive share of any net operating loss generated in the same taxable year and attributable to the resident's ownership interest in a pass-through entity shall be allowed as a deduction, for that taxable year and the following five taxable years, against any other net profit of the resident or the resident's distributive share of any net profit attributable to the resident's ownership interest in a pass-through entity until fully utilized, subject to division (C)(16)(a)(iv) of this section;

(b) The resident's distributive share of the net profit of each pass-through entity owned directly or indirectly by the resident shall be calculated without regard to any net operating loss that is carried forward by that entity from a prior taxable year and applied to reduce the entity's net profit for the current taxable year.

(iii) Division (C)(16)(a)(ii) of this section does not apply with respect to any net profit or net operating loss attributable to an ownership interest in an S corporation unless shareholders' shares of net profits from S corporations are subject to tax in the municipal corporation as provided in division (C)(12)(n) or (C)(16)(e) of this section.

(iv) Any amount of a net operating loss used to reduce a taxpayer's net profit for a taxable year shall reduce the amount of net operating loss that may be carried forward to any subsequent year for use by that taxpayer. In no event shall the cumulative deductions for all taxable years with respect to a taxpayer's net operating loss exceed the original amount of that net operating loss available to that taxpayer.

(b) In the case of nonresidents, all income, salaries, qualifying wages, commissions, and other compensation from whatever source earned or received by the nonresident for work done, services performed or rendered, or activities conducted in the municipal corporation, including any net profit of the nonresident, but excluding the nonresident's distributive share of the net profit or loss of only pass-through entities owned directly or indirectly by the nonresident.

(c) For taxpayers that are not individuals, net profit of the taxpayer;

(d) Lottery, sweepstakes, gambling and sports winnings, winnings from games of chance, and prizes and awards. If the taxpayer is a professional gambler for federal income tax purposes, the taxpayer may deduct related wagering losses and expenses to the extent authorized under the Internal Revenue Code and claimed against such winnings.

(e) Intentionally left blank.

(17) "Intangible income" means income of any of the following types: income yield, interest, capital gains, dividends, or other income arising from the ownership, sale, exchange, or other disposition of intangible property including, but not limited to, investments, deposits, money, or credits as those terms are defined in Chapter 5701. of the ORC, and patents, copyrights, trademarks, tradenames, investments in real estate investment trusts, investments in regulated investment companies, and appreciation on deferred compensation. "Intangible income" does not include prizes, awards, or other income associated with any lottery winnings, gambling winnings, or other similar games of chance.

(18) "Internal Revenue Code" has the same meaning as in Section 5747.01 of the ORC.

(19) "Limited liability company" means a limited liability company formed under Chapter 1705. of the ORC or under the laws of another state.

(20) "Municipal corporation" includes a joint economic development district or joint economic development zone that levies an income tax under Section 715.691, 715.70, 715.71, or 715.74 of the ORC.

(21)(a) "Municipal taxable income" means the following:

(i) For a person other than an individual, income apportioned or sitused to the City of Canal Fulton under Section 182.03, as applicable, reduced by any pre-2017 net operating loss carryforward available to the person for the City of Canal Fulton.

(ii)(a) For an individual who is a resident of the City of Canal Fulton, income reduced by exempt income to the extent otherwise included in income, then reduced as provided in division (C)(21)(b) of this section, and further reduced by any pre-2017 net operating loss carryforward available to the individual for the municipal corporation.

(b) For an individual who is a nonresident of the City of Canal Fulton, income reduced by exempt income to the extent otherwise included in income and then, as applicable, apportioned or sitused to the municipal corporation under Section 182.03, then reduced as provided in division (C)(21)(b) of this section, and further reduced by any pre-2017 net operating loss carryforward available to the individual for the City of Canal Fulton.

(b) In computing the municipal taxable income of a taxpayer who is an individual, the taxpayer may subtract, as provided in division (C)(21)(a)(ii)(a) or (C)(21)(b) of this section, the amount of the individual's employee business expenses reported on the individual's form 2106 that the individual deducted for federal income tax purposes for the taxable year, subject to the limitation imposed by Section 67 of the Internal Revenue Code. For the municipal corporation in which the taxpayer is a resident, the taxpayer may deduct all such expenses allowed for federal income tax purposes, but only to the

extent the expenses do not relate to exempt income. For a municipal corporation in which the taxpayer is not a resident, the taxpayer may deduct such expenses only to the extent the expenses are related to the taxpayer's performance of personal services in that nonresident municipal corporation and are not related to exempt income.

(22) "Municipality" means the same as the City of Canal Fulton. If the terms are capitalized in the ordinance they are referring to the City of Canal Fulton. If not capitalized they refer to a municipal corporation other than the City of Canal Fulton.

(23) "Net operating loss" means a loss incurred by a person in the operation of a trade or business. "Net operating loss" does not include unutilized losses resulting from basis limitations, at-risk limitations, or passive activity loss limitations.

(24)(a) "Net profit" for a person who is an individual means the individual's net profit required to be reported on schedule C, schedule E, or schedule F reduced by any net operating loss carried forward. For the purposes of division (C)(24)(b) of this section, the net operating loss carried forward shall be calculated and deducted in the same manner as provided in division (C)(24)(c) of this section.

(b) "Net profit" for a person other than an individual means adjusted federal taxable income reduced by any net operating loss incurred by the person in a taxable year beginning on or after January 1, 2017, subject to the limitations of division (C)(24)(c) of this section.

(c) (i) The amount of such operating loss shall be deducted from net profit to the extent necessary to reduce municipal taxable income to zero, with any remaining unused portion of the net operating loss carried forward to not more than five (5) consecutive taxable years following the taxable year in which the loss was incurred, but in no case for more years than necessary for the deduction to be fully utilized.

(ii) No person shall use the deduction allowed by division (C)(24)(c) of this section to offset qualifying wages.

(iii)(a) For taxable years beginning in 2018, 2019, 2020, 2021, or 2022, a person may not deduct more than fifty percent (50%) of the amount of the deduction otherwise allowed by division (C)(24)(c) of this section.

(b) For taxable years beginning in 2023 or thereafter, a person may deduct the full amount allowed by (C)(24)(c) of this section without regard to the limitation of division (C)(24)(c)(iii)(a) of this section.

(iv) Any pre-2017 net operating loss carryforward deduction that is available may be utilized before a taxpayer may deduct any amount pursuant to (C)(24)(c) of this section.

(v) Nothing in division (C)(24)(c)(iii)(a) of this section precludes a person from carrying forward, for use with respect to any return filed for a taxable year beginning after 2018, any amount of net operating loss that was not fully utilized by operation of division (C)(24)(c)(iii)(a) of this section. To the extent that an amount of net operating loss that was not fully utilized in one or

more taxable years by operation of division (C)(24)(c)(iii)(a) of this section is carried forward for use with respect to a return filed for a taxable year beginning in 2019, 2020, 2021, or 2022, the limitation described in division (C)(24)(c)(iii)(a) of this section shall apply to the amount carried forward.

(d) For the purposes of this chapter, and notwithstanding division (C)(24)(a) of this section, net profit of a disregarded entity shall not be taxable as against that disregarded entity, but shall instead be included in the net profit of the owner of the disregarded entity.

(e) A publicly traded partnership that is treated as a partnership for federal income tax purposes, and that is subject to tax on its net profits by the City of Canal Fulton, may elect to be treated as a C corporation for the City of Canal Fulton. The election shall be made on the annual return for the City of Canal Fulton. The City of Canal Fulton will treat the publicly traded partnership as a C corporation if the election is so made.

(25) "Nonresident" means an individual that is not a resident.

(26) "Ohio Business Gateway" means the online computer network system, created under Section 125.30 of the ORC, that allows persons to electronically file business reply forms with state agencies and includes any successor electronic filing and payment system.

(27) "Other payer" means any person, other than an individual's employer or the employer's agent, that pays an individual any amount included in the federal gross income of the individual. "Other payer" includes casino operators and video lottery terminal sales agents.

(28) "Pass-through entity" means a partnership not treated as an association taxable as a C corporation for federal income tax purposes, a limited liability company not treated as an association taxable as a C corporation for federal income tax purposes, an S corporation, or any other class of entity from which the income or profits of the entity are given pass-through treatment for federal income tax purposes. "Pass-through entity" does not include a trust, estate, grantor of a grantor trust, or disregarded entity.

(29) "Pension" means any amount paid to an employee or former employee that is reported to the recipient on an IRS form 1099-R, or successor form. Pension does not include deferred compensation, or amounts attributable to nonqualified deferred compensation plans, reported as FICA/Medicare wages on an IRS form W-2, Wage and Tax Statement, or successor form.

(30) "Person" includes individuals, firms, companies, joint stock companies, business trusts, estates, trusts, partnerships, limited liability partnerships, limited liability companies, associations, C corporations, S corporations, governmental entities, and any other entity.

(31) "Postal service" means the United States postal service.

(32) "Postmark date," "date of postmark," and similar terms include the date recorded and marked in the manner described in division (B)(3) of Section 5703.056 of the ORC.

(33)(a) "Pre-2017 net operating loss carryforward" means any net operating loss incurred in a taxable year beginning before January 1, 2017, to the extent such loss was permitted, by a resolution or ordinance of the City of Canal Fulton that was adopted by the City of Canal Fulton before January 1, 2016, to be carried forward and utilized to offset income or net profit generated in the City of Canal Fulton in future taxable years.

(b) For the purpose of calculating municipal taxable income, any pre-2017 net operating loss carryforward may be carried forward to any taxable year, including taxable years beginning in 2017 or thereafter, for the number of taxable years provided in the resolution or ordinance or until fully utilized, whichever is earlier.

(34) "Publicly traded partnership" means any partnership, an interest in which is regularly traded on an established securities market. A "publicly traded partnership" may have any number of partners.

(35) "Qualifying wages" means wages, as defined in Section 3121(a) of the Internal Revenue Code, without regard to any wage limitations, adjusted as follows:

(a) Deduct the following amounts:

(i) Any amount included in wages if the amount constitutes compensation attributable to a plan or program described in Section 125 of the Internal Revenue Code.

(ii) Any amount included in wages if the amount constitutes payment on account of a disability related to sickness or an accident paid by a party unrelated to the employer, agent of an employer, or other payer.

(iii) Intentionally left blank.

(iv) Intentionally left blank.

(v) Any amount included in wages that is exempt income.

(b) Add the following amounts:

(i) Any amount not included in wages solely because the employee was employed by the employer before April 1, 1986.

(ii) Any amount not included in wages because the amount arises from the sale, exchange, or other disposition of a stock option, the exercise of a stock option, or the sale, exchange, or other disposition of stock purchased under a stock option and the municipal corporation has not, by resolution or ordinance, exempted the amount from withholding and tax adopted before January 1, 2016. Division (C)(35)(b)(ii) of this section applies only to those amounts constituting ordinary income.

(iii) Any amount not included in wages if the amount is an amount described in section 401(k), 403(b), or 457 of the Internal Revenue Code. Division (C)(35)(b)(iii) of this section applies only to employee contributions and employee deferrals.

(iv) Any amount that is supplemental unemployment compensation benefits described in Section 3402(o)(2) of the Internal Revenue Code and not included in wages.

(v) Any amount received that is treated as self-employment income for federal tax purposes in accordance with Section 1402(a)(8) of the Internal Revenue Code.

(vi) Any amount not included in wages if all of the following apply:

(a) For the taxable year the amount is employee compensation that is earned outside the United States and that either is included in the taxpayer's gross income for federal income tax purposes or would have been included in the taxpayer's gross income for such purposes if the taxpayer did not elect to exclude the income under Section 911 of the Internal Revenue Code;

(b) For no preceding taxable year did the amount constitute wages as defined in Section 3121(a) of the Internal Revenue Code;

(c) For no succeeding taxable year will the amount constitute wages; and

(d) For any taxable year the amount has not otherwise been added to wages pursuant to either division (C)(35)(b) of this section or ORC Section 718.03, as that section existed before the effective date of H.B. 5 of the 130th General Assembly, March 23, 2015.

(36) "Related entity" means any of the following:

(a) An individual stockholder, or a member of the stockholder's family enumerated in Section 318 of the Internal Revenue Code, if the stockholder and the members of the stockholder's family own directly, indirectly, beneficially, or constructively, in the aggregate, at least fifty percent (50%) of the value of the taxpayer's outstanding stock;

(b) A stockholder, or a stockholder's partnership, estate, trust, or corporation, if the stockholder and the stockholder's partnerships, estates, trusts, or corporations own directly, indirectly, beneficially, or constructively, in the aggregate, at least fifty percent (50%) of the value of the taxpayer's outstanding stock;

(c) A corporation, or a party related to the corporation in a manner that would require an attribution of stock from the corporation to the party or from the party to the corporation under division (C)(36)(d) of this section, provided the taxpayer owns directly, indirectly, beneficially, or constructively, at least fifty percent of the value of the corporation's outstanding stock;

(d) The attribution rules described in Section 318 of the Internal Revenue Code apply for the purpose of determining whether the ownership requirements in divisions (C)(36)(a) to (c) of this section have been met.

(37) "Related member" means a person that, with respect to the taxpayer during all or any portion of the taxable year, is either a related entity, a component member as defined in Section 1563(b) of the Internal Revenue Code, or a person to or from whom there is attribution of stock ownership in accordance with Section 1563(e) of the Internal Revenue Code except, for purposes of determining whether a person is a related member under this division, "twenty percent (20%)" shall be substituted for "five percent (5%)" wherever "five percent (5%)" appears in Section 1563(e) of the Internal Revenue Code.

(38) "Resident" means an individual who is domiciled in the municipal corporation as determined under Section 3(E).

(39) "S corporation" means a person that has made an election under subchapter S of Chapter 1 of Subtitle A of the Internal Revenue Code for its taxable year.

(40) "Schedule C" means internal revenue service schedule C (form 1040) filed by a taxpayer pursuant to the Internal Revenue Code.

(41) "Schedule E" means internal revenue service schedule E (form 1040) filed by a taxpayer pursuant to the Internal Revenue Code.

(42) "Schedule F" means internal revenue service schedule F (form 1040) filed by a taxpayer pursuant to the Internal Revenue Code.

(43) "Single member limited liability company" means a limited liability company that has one direct member.

(44) "Small employer" means any employer that had total revenue of less than \$500,000 during the preceding taxable year. For purposes of this division, "total revenue" means receipts of any type or kind, including, but not limited to, sales receipts; payments; rents; profits; gains, dividends, and other investment income; compensation; commissions; premiums; money; property; grants; contributions; donations; gifts; program service revenue; patient service revenue; premiums; fees, including premium fees and service fees; tuition payments; unrelated business revenue; reimbursements; any type of payment from a governmental unit, including grants and other allocations; and any other similar receipts reported for federal income tax purposes or under generally accepted accounting principles. "Small employer" does not include the federal government; any state government, including any state agency or instrumentality; any political subdivision; or any entity treated as a government for financial accounting and reporting purposes.

(45a) "Tax Administrator" means the individual charged with direct responsibility for administration of an income tax levied by the City of Canal Fulton in accordance with this chapter.

(b) "Tax commissioner" means the tax commissioner appointed under section 121.03 of the Revised Code.

(46) "Tax return preparer" means any individual described in Section 7701(a)(36) of the Internal Revenue Code and 26 C.F.R. 301.7701-15 .

(47) "Taxable year" means the corresponding tax reporting period as prescribed for the taxpayer under the Internal Revenue Code.

(48)(a) "Taxpayer" means a person subject to a tax levied on income by a municipal corporation in accordance with this chapter. "Taxpayer" does not include a grantor trust or, except as provided in division (C)(48)(b)(i) of this section, a disregarded entity.

(b)(i) A single member limited liability company that is a disregarded entity for federal tax purposes may be a separate taxpayer from its single member in all Ohio municipal corporations in which it either filed as a separate taxpayer or did not file for its taxable year ending in 2003, if all of the following conditions are met:

(a) The limited liability company's single member is also a limited liability company.

(b) The limited liability company and its single member were formed and doing business in one or more Ohio municipal corporations for at least five years before January 1, 2004.

(c) Not later than December 31, 2004, the limited liability company and its single member each made an election to be treated as a separate taxpayer under division (L) of ORC 718.01 as that section existed on December 31, 2004.

(d) The limited liability company was not formed for the purpose of evading or reducing Ohio municipal corporation income tax liability of the limited liability company or its single member.

(e) The Ohio municipal corporation that was the primary place of business of the sole member of the limited liability company consented to the election.

(ii) For purposes of division (C)(48)(b)(i)(e) of this section, a municipal corporation was the primary place of business of a limited liability company if, for the limited liability company's taxable year ending in 2003, its income tax liability was greater in that municipal corporation than in any other municipal corporation in Ohio, and that tax liability to that municipal corporation for its taxable year ending in 2003 was at least \$400,000.

(49) "Taxpayers' rights and responsibilities" means the rights provided to taxpayers in Sections 9, 12, 13, 19(B), 20, 21, and Sections 5717.011 and 5717.03 of the ORC, and the responsibilities of taxpayers to file, report, withhold, remit, and pay municipal income tax and otherwise comply with Chapter 718. of the ORC and resolutions, ordinances, and rules and regulations adopted by the City of Canal Fulton for the imposition and administration of a municipal income tax.

(50) "Video lottery terminal" has the same meaning as in Section 3770.21 of the ORC.

(51) "Video lottery terminal sales agent" means a lottery sales agent licensed under Chapter 3770. of the ORC to conduct video lottery terminals on behalf of the state pursuant to Section 3770.21 of the ORC.

SECTION 182.03 IMPOSITION OF TAX.

The income tax levied by the City of Canal Fulton at a rate of one and one-half percent (1.5%) is levied on the Municipal Taxable Income of every person residing in and/or earning and/or receiving income in the City of Canal Fulton.

Individuals.

(A) For residents of the City of Canal Fulton the income tax levied herein shall be on all income, salaries, qualifying wages, commissions, and other compensation from whatever source earned and/or received by the resident, including the resident's distributive share of the net profit of pass-through entities owned directly or indirectly by

the resident and any net profit of the resident. This is further detailed in the definition of income (Section 182.02 (C)(16)).

(B) For nonresidents, all income, salaries, qualifying wages, commissions, and other compensation from whatever source earned or received by the nonresident for work done, services performed or rendered, or activities conducted in the municipal corporation, including any net profit of the nonresident, but excluding the nonresident's distributive share of the net profit or loss of only pass-through entities owned directly or indirectly by the nonresident.

(C) For residents and nonresidents subject to the City of Canal Fulton's income tax of one and one-half percent (1.5%), income can be reduced to "Municipal Taxable Income" as defined in Section 182.02 (C)(21). Exemptions which may apply are specified in Section 182.02 (C)(12).

Refundable credit for Nonqualified Deferred Compensation Plan.

(D)(1) As used in this division:

(a) "Nonqualified deferred compensation plan" means a compensation plan described in Section 3121(v)(2)(C) of the Internal Revenue Code.

(b) "Qualifying loss" means the amount of compensation attributable to a taxpayer's nonqualified deferred compensation plan, less the receipt of money and property attributable to distributions from the nonqualified deferred compensation plan. Full loss is sustained if no distribution of money and property is made by the nonqualified deferred compensation plan. The taxpayer sustains a qualifying loss only in the taxable year in which the taxpayer receives the final distribution of money and property pursuant to that nonqualified deferred compensation plan.

(c)(i) "Qualifying tax rate" means the applicable tax rate for the taxable year for the which the taxpayer paid income tax to the City of Canal Fulton with respect to any portion of the total amount of compensation the payment of which is deferred pursuant to a nonqualified deferred compensation plan.

(ii) If different tax rates applied for different taxable years, then the "qualifying tax rate" is a weighted average of those different tax rates. The weighted average shall be based upon the tax paid to the City of Canal Fulton each year with respect to the nonqualified deferred compensation plan.

(d) "Refundable credit" means the amount of the City of Canal Fulton income tax that was paid on the non-distributed portion, if any, of a nonqualified deferred compensation plan.

(2) If, in addition to the City of Canal Fulton, a taxpayer has paid tax to other municipal corporations with respect to the nonqualified deferred compensation plan, the amount of the credit that a taxpayer may claim from each municipal corporation shall be calculated on the basis of each municipal corporation's proportionate share of the total municipal corporation income tax paid by the taxpayer to all municipal corporations with respect to the nonqualified deferred compensation plan.

(3) In no case shall the amount of the credit allowed under this section exceed the cumulative income tax that a taxpayer has paid to the City of Canal Fulton for all taxable years with respect to the nonqualified deferred compensation plan.

(4) The credit allowed under this division is allowed only to the extent the taxpayer's qualifying loss is attributable to:

(a) The insolvency or bankruptcy of the employer who had established the nonqualified deferred compensation plan; or

(b) The employee's failure or inability to satisfy all of the employer's terms and conditions necessary to receive the nonqualified deferred compensation.

Domicile.

(E)(1)(a) An individual is presumed to be domiciled in the City of Canal Fulton for all or part of a taxable year if the individual was domiciled in the City of Canal Fulton on the last day of the immediately preceding taxable year or if the Tax Administrator reasonably concludes that the individual is domiciled in the City of Canal Fulton for all or part of the taxable year.

(b) An individual may rebut the presumption of domicile described in division (E)(1)(a) of this section if the individual establishes by a preponderance of the evidence that the individual was not domiciled in the City of Canal Fulton for all or part of the taxable year.

(2) For the purpose of determining whether an individual is domiciled in the City of Canal Fulton for all or part of a taxable year, factors that may be considered include, but are not limited to, the following:

(a) The individual's domicile in other taxable years;

(b) The location at which the individual is registered to vote;

(c) The address on the individual's driver's license;

(d) The location of real estate for which the individual claimed a property tax exemption or reduction allowed on the basis of the individual's residence or domicile;

(e) The location and value of abodes owned or leased by the individual;

(f) Declarations, written or oral, made by the individual regarding the individual's residency;

(g) The primary location at which the individual is employed;

(h) The location of educational institutions attended by the individual's dependents as defined in Section 152 of the Internal Revenue Code, to the extent that tuition paid to such educational institution is based on the residency of the individual or the individual's spouse in the municipal corporation where the educational institution is located;

(i) The number of contact periods the individual has with the City of Canal Fulton. For the purposes of this division, an individual has one "contact period" with the City of Canal Fulton if the individual is away overnight from the individual's abode located

outside of the City of Canal Fulton and while away overnight from that abode spends at least some portion, however minimal, of each of two consecutive days in the City of Canal Fulton.

(3) All additional applicable factors are provided in the Rules and Regulations.

Businesses.

(F) This division applies to any taxpayer engaged in a business or profession in the City of Canal Fulton, unless the taxpayer is an individual who resides in the City of Canal Fulton or the taxpayer is an electric company, combined company, or telephone company that is subject to and required to file reports under Chapter 5745. of the ORC.

(1) Except as otherwise provided in division (F)(2) of this section, net profit from a business or profession conducted both within and without the boundaries of the City of Canal Fulton shall be considered as having a taxable situs in the City of Canal Fulton for purposes of municipal income taxation in the same proportion as the average ratio of the following:

(a) The average original cost of the real property and tangible personal property owned or used by the taxpayer in the business or profession in the City of Canal Fulton during the taxable period to the average original cost of all of the real and tangible personal property owned or used by the taxpayer in the business or profession during the same period, wherever situated.

As used in the preceding paragraph, tangible personal or real property shall include property rented or leased by the taxpayer and the value of such property shall be determined by multiplying the annual rental thereon by eight;

(b) Wages, salaries, and other compensation paid during the taxable period to individuals employed in the business or profession for services performed in the City of Canal Fulton to wages, salaries, and other compensation paid during the same period to individuals employed in the business or profession, wherever the individual's services are performed, excluding compensation from which taxes are not required to be withheld under Section 182.04 (C);

(c) Total gross receipts of the business or profession from sales and rentals made and services performed during the taxable period in the City of Canal Fulton to total gross receipts of the business or profession during the same period from sales, rentals, and services, wherever made or performed.

(2)(a) If the apportionment factors described in division (F)(1) of this section do not fairly represent the extent of a taxpayer's business activity in the City of Canal Fulton, the taxpayer may request, or the Tax Administrator of the City of Canal Fulton may require, that the taxpayer use, with respect to all or any portion of the income of the taxpayer, an alternative apportionment method involving one or more of the following:

(i) Separate accounting;

(ii) The exclusion of one or more of the factors;

(iii) The inclusion of one or more additional factors that would provide for a more fair apportionment of the income of the taxpayer to the municipal corporation;

(iv) A modification of one or more of the factors.

(b) A taxpayer request to use an alternative apportionment method shall be in writing and shall accompany a tax return, timely filed appeal of an assessment, or timely filed amended tax return. The taxpayer may use the requested alternative method unless the Tax Administrator denies the request in an assessment issued within the period prescribed by Section 182.12 (A).

(c) The Tax Administrator may require a taxpayer to use an alternative apportionment method as described in division (F)(2)(a) of this section, but only by issuing an assessment to the taxpayer within the period prescribed by Section 182.12 (A).

(d) Nothing in division (F)(2) of this section nullifies or otherwise affects any alternative apportionment arrangement approved by the Tax Administrator or otherwise agreed upon by both the Tax Administrator and taxpayer before January 1, 2016.

(3) As used in division (F)(1)(b) of this section, "wages, salaries, and other compensation" includes only wages, salaries, or other compensation paid to an employee for services performed at any of the following locations:

(a) A location that is owned, controlled, or used by, rented to, or under the possession of one of the following:

(i) The employer;

(ii) A vendor, customer, client, or patient of the employer, or a related member of such a vendor, customer, client, or patient;

(iii) A vendor, customer, client, or patient of a person described in (F)(3)(a)(ii) of this section, or a related member of such a vendor, customer, client, or patient.

(b) Any location at which a trial, appeal, hearing, investigation, inquiry, review, court-martial, or similar administrative, judicial, or legislative matter or proceeding is being conducted, provided that the compensation is paid for services performed for, or on behalf of, the employer or that the employee's presence at the location directly or indirectly benefits the employer;

(c) Any other location, if the Tax Administrator determines that the employer directed the employee to perform the services at the other location in lieu of a location described in division (F) (3)(a) or (b) of this section solely in order to avoid or reduce the employer's municipal income tax liability. If the Tax Administrator makes such a determination, the employer may dispute the determination by establishing, by a preponderance of the evidence, that the Tax Administrator's determination was unreasonable.

(4) For the purposes of division (F)(1)(c) of this section, receipts from sales and rentals made and services performed shall be situated to a municipal corporation as follows:

(a) Gross receipts from the sale of tangible personal property shall be situated to the municipal corporation in which the sale originated. For the purposes of this division,

a sale of property originates in the City of Canal Fulton if, regardless of where title passes, the property meets any of the following criteria:

(i) The property is shipped to or delivered within the City of Canal Fulton from a stock of goods located within the City of Canal Fulton.

(ii) The property is delivered within the City of Canal Fulton from a location outside the City of Canal Fulton, provided the taxpayer is regularly engaged through its own employees in the solicitation or promotion of sales within the City of Canal Fulton and the sales result from such solicitation or promotion.

(iii) The property is shipped from a place within the City of Canal Fulton to purchasers outside the City of Canal Fulton, provided that the taxpayer is not, through its own employees, regularly engaged in the solicitation or promotion of sales at the place where delivery is made.

(b) Gross receipts from the sale of services shall be situated to the City of Canal Fulton to the extent that such services are performed in the City of Canal Fulton.

(c) To the extent included in income, gross receipts from the sale of real property located in the City of Canal Fulton shall be situated to the City of Canal Fulton.

(d) To the extent included in income, gross receipts from rents and royalties from real property located in the City of Canal Fulton shall be situated to the City of Canal Fulton.

(e) Gross receipts from rents and royalties from tangible personal property shall be situated to the City of Canal Fulton based upon the extent to which the tangible personal property is used in the City of Canal Fulton.

(5) The net profit received by an individual taxpayer from the rental of real estate owned directly by the individual, or by a disregarded entity owned by the individual, shall be subject to the City of Canal Fulton's tax only if the property generating the net profit is located in the City of Canal Fulton or if the individual taxpayer that receives the net profit is a resident of the City of Canal Fulton. The City of Canal Fulton shall allow such taxpayers to elect to use separate accounting for the purpose of calculating net profit situated under this division to the municipal corporation in which the property is located.

(6)(a) Commissions received by a real estate agent or broker relating to the sale, purchase, or lease of real estate shall be situated to the municipal corporation in which the real estate is located. Net profit reported by the real estate agent or broker shall be allocated to the City of Canal Fulton, if applicable, based upon the ratio of the commissions the agent or broker received from the sale, purchase, or lease of real estate located in the City of Canal Fulton to the commissions received from the sale, purchase, or lease of real estate everywhere in the taxable year.

(b) An individual who is a resident of the City of Canal Fulton shall report the individual's net profit from all real estate activity on the individual's annual tax return for the City of Canal Fulton. The individual may claim a credit for taxes the individual paid on such net profit to another municipal corporation to the extent that such a credit is allowed under the City of Canal Fulton's income tax ordinance.

(7) When calculating the ratios described in division (F)(1) of this section for the purposes of that division or division (F)(2) of this section, the owner of a disregarded entity shall include in the owner's ratios the property, payroll, and gross receipts of such disregarded entity.

(8) Left intentionally blank.

(9) Intentionally left blank.

SECTION 182.04 COLLECTION AT SOURCE.

Withholding provisions.

(A) Each employer, agent of an employer, or other payer located or doing business in the City of Canal Fulton shall withhold an income tax from the qualifying wages earned and/or received by each employee in the City of Canal Fulton. Except for qualifying wages for which withholding is not required under Section 182.03 or division (B)(4) or (6) of this section, the tax shall be withheld at the rate, specified in Section 182.03 of this chapter, of one and one-half percent (1.5%). An employer, agent of an employer, or other payer shall deduct and withhold the tax from qualifying wages on the date that the employer, agent, or other payer directly, indirectly, or constructively pays the qualifying wages to, or credits the qualifying wages to the benefit of, the employee.

(B)(1) Except as provided in division (B)(2) of this section, an employer, agent of an employer, or other payer shall remit to the Tax Administrator of the City of Canal Fulton the greater of the income taxes deducted and withheld or the income taxes required to be deducted and withheld by the employer, agent, or other payer according to the following schedule:

(a) Taxes required to be deducted and withheld shall be remitted monthly to the Tax Administrator if the total taxes deducted and withheld or required to be deducted and withheld by the employer, agent, or other payer on behalf of the City of Canal Fulton in the preceding calendar year exceeded \$2,399, or if the total amount of taxes deducted and withheld or required to be deducted and withheld on behalf of the City of Canal Fulton in any month of the preceding calendar quarter exceeded \$200.

Payment under division (B)(1)(a) of this section shall be made to the Tax Administrator not later than 15 days after the last day of each month for which the tax was withheld.

(b) Any employer, agent of an employer, or other payer not required to make payments under division (B)(1)(a) of this section of taxes required to be deducted and withheld shall make quarterly payments to the Tax Administrator not later than the last day of the month following the last day of each calendar quarter.

(c) Intentionally left blank.

(2) If the employer, agent of an employer, or other payer is required to make payments electronically for the purpose of paying federal taxes withheld on payments to employees under Section 6302 of the Internal Revenue Code, 26 C.F.R. 31.6302-1, or any other federal statute or regulation, the payment and subsequent payments, based on the Tax Administrator's determination, may be required to be made by electronic

funds transfer to the Tax Administrator of all taxes deducted and withheld on behalf of the City of Canal Fulton. The payment of tax by electronic funds transfer under this division does not affect an employer's, agent's, or other payer's obligation to file any return as required under this section.

(3) An employer, agent of an employer, or other payer shall make and file a return showing the amount of tax withheld by the employer, agent, or other payer from the qualifying wages of each employee and remitted to the Tax Administrator. A return filed by an employer, agent, or other payer under this division shall be accepted by the Tax Administrator as the return required of a non-resident employee whose sole income subject to the tax under this chapter is the qualifying wages reported by the employee's employer, agent of an employer, or other payer.

(4) An employer, agent of an employer, or other payer is not required to withhold the City of Canal Fulton income tax with respect to an individual's disqualifying disposition of an incentive stock option if, at the time of the disqualifying disposition, the individual is not an employee of either the corporation with respect to whose stock the option has been issued or of such corporation's successor entity.

(5)(a) An employee is not relieved from liability for a tax by the failure of the employer, agent of an employer, or other payer to withhold the tax as required under this chapter or by the employer's, agent's, or other payer's exemption from the requirement to withhold the tax.

(b) The failure of an employer, agent of an employer, or other payer to remit to the City of Canal Fulton the tax withheld relieves the employee from liability for that tax unless the employee colluded with the employer, agent, or other payer in connection with the failure to remit the tax withheld.

(6) Compensation deferred before June 26, 2003, is not subject to the City of Canal Fulton income tax or income tax withholding requirement to the extent the deferred compensation does not constitute qualifying wages at the time the deferred compensation is paid or distributed.

(7) Each employer, agent of an employer, or other payer required to withhold taxes is liable for the payment of that amount required to be withheld, whether or not such taxes have been withheld, and such amount shall be deemed to be held in trust for the City of Canal Fulton until such time as the withheld amount is remitted to the Tax Administrator.

(8) On or before the last day of February of each year, an employer shall file a withholding reconciliation return with the Tax Administrator listing:

(a) The names, addresses, and social security numbers of all employees from whose qualifying wages tax was withheld or should have been withheld for the City of Canal Fulton during the preceding calendar year;

(b) The amount of tax withheld, if any, from each such employee, the total amount of qualifying wages paid to such employee during the preceding calendar year;

(c) The name of every other municipal corporation for which tax was withheld or should have been withheld from such employee during the preceding calendar year;

(d) Any other information required for federal income tax reporting purposes on Internal Revenue Service form W-2 or its equivalent form with respect to such employee;

(e) Other information as may be required by the Tax Administrator.

(9) The officer or the employee of the employer, agent of an employer, or other payer with control or direct supervision of or charged with the responsibility for withholding the tax or filing the reports and making payments as required by this section, shall be personally liable for a failure to file a report or pay the tax due as required by this section. The dissolution of an employer, agent of an employer, or other payer does not discharge the officer's or employee's liability for a failure of the employer, agent of an employer, or other payer to file returns or pay any tax due.

(10) An employer is required to deduct and withhold City of Canal Fulton income tax on tips and gratuities received by the employer's employees and constituting qualifying wages, but only to the extent that the tips and gratuities are under the employer's control. For the purposes of this division, a tip or gratuity is under the employer's control if the tip or gratuity is paid by the customer to the employer for subsequent remittance to the employee, or if the customer pays the tip or gratuity by credit card, debit card, or other electronic means.

(11) The Tax Administrator shall consider any tax withheld by an employer at the request of an employee, when such tax is not otherwise required to be withheld by this chapter, to be tax required to be withheld and remitted for the purposes of this section.

Occasional Entrant - Withholding.

(C)(1) As used in this division:

(a) "Employer" includes a person that is a related member to or of an employer.

(b) "Fixed location" means a permanent place of doing business in this state, such as an office, warehouse, storefront, or similar location owned or controlled by an employer.

(c) "Principal place of work" means the fixed location to which an employee is required to report for employment duties on a regular and ordinary basis. If the employee is not required to report for employment duties on a regular and ordinary basis to a fixed location, "principal place of work" means the worksite location in this state to which the employee is required to report for employment duties on a regular and ordinary basis. If the employee is not required to report for employment duties on a regular and ordinary basis to a fixed location or worksite location, "principal place of work" means the location in this state at which the employee spends the greatest number of days in a calendar year performing services for or on behalf of the employee's employer.

If there is not a single municipal corporation in which the employee spent the "greatest number of days in a calendar year" performing services for or on behalf of the employer, but instead there are two or more municipal corporations in which the employee spent an identical number of days that is greater than the number of days the employee spent in any other municipal corporation, the employer shall allocate any of the employee's qualifying wages subject to division (C)(2)(a)(i) of this section among those two or more municipal corporations. The allocation shall be made using any fair and reasonable method, including, but not limited to, an equal allocation among such municipal

corporations or an allocation based upon the time spent or sales made by the employee in each such municipal corporation. A municipal corporation to which qualifying wages are allocated under this division shall be the employee's "principal place of work" with respect to those qualifying wages for the purposes of this section.

For the purposes of this division, the location at which an employee spends a particular day shall be determined in accordance with division (C)(2)(b) of this section, except that "location" shall be substituted for "municipal corporation" wherever "municipal corporation" appears in that division.

(d) "Professional athlete" means an athlete who performs services in a professional athletic event for wages or other remuneration.

(e) "Professional entertainer" means a person who performs services in the professional performing arts for wages or other remuneration on a per-event basis.

(f) "Public figure" means a person of prominence who performs services at discrete events, such as speeches, public appearances, or similar events, for wages or other remuneration on a per-event basis.

(g) "Worksite location" means a construction site or other temporary worksite in this state at which the employer provides services for more than 20 days during the calendar year. "Worksite location" does not include the home of an employee.

(2)(a) Subject to divisions (C)(3), (5), (6), and (7) of this section, an employer is not required to withhold City of Canal Fulton income tax on qualifying wages paid to an employee for the performance of personal services in the City of Canal Fulton if the employee performed such services in the City of Canal Fulton on 20 or fewer days in a calendar year, unless one of the following conditions applies:

(i) The employee's principal place of work is located in the City of Canal Fulton.

(ii) The employee performed services at one or more presumed worksite locations in the City of Canal Fulton. For the purposes of this division, "presumed worksite location" means a construction site or other temporary worksite in the City of Canal Fulton at which the employer provides or provided services that can reasonably be, or would have been, expected by the employer to last more than 20 days in a calendar year. Services can "reasonably be expected by the employer to last more than 20 days" if either of the following applies at the time the services commence:

(a) The nature of the services are such that it will require more than 20 days of the services to complete the services;

(b) The agreement between the employer and its customer to perform services at a location requires the employer to perform the services at the location for more than 20 days.

(iii) The employee is a resident of the City of Canal Fulton and has requested that the employer withhold tax from the employee's qualifying wages as provided in Section 182.04.

(iv) The employee is a professional athlete, professional entertainer, or public figure, and the qualifying wages are paid for the performance of services in the employee's capacity as a professional athlete, professional entertainer, or public figure.

(b) For the purposes of division (C)(2)(a) of this section, an employee shall be considered to have spent a day performing services in the City of Canal Fulton only if the employee spent more time performing services for or on behalf of the employer in the City of Canal Fulton than in any other municipal corporation on that day. For the purposes of determining the amount of time an employee spent in a particular location, the time spent performing one or more of the following activities shall be considered to have been spent at the employee's principal place of work:

(i) Traveling to the location at which the employee will first perform services for the employer for the day;

(ii) Traveling from a location at which the employee was performing services for the employer to any other location;

(iii) Traveling from any location to another location in order to pick up or load, for the purpose of transportation or delivery, property that has been purchased, sold, assembled, fabricated, repaired, refurbished, processed, remanufactured, or improved by the employee's employer;

(iv) Transporting or delivering property described in division (C)(2)(b)(iii) of this section, provided that, upon delivery of the property, the employee does not temporarily or permanently affix the property to real estate owned, used, or controlled by a person other than the employee's employer;

(v) Traveling from the location at which the employee makes the employee's final delivery or pick-up for the day to either the employee's principal place of work or a location at which the employee will not perform services for the employer.

(3) If the principal place of work of an employee is located in another Ohio municipal corporation that imposes an income tax, the exception from withholding requirements described in division (C)(2)(a) of this section shall apply only if, with respect to the employee's qualifying wages described in that division, the employer withholds and remits tax on such qualifying wages to that municipal corporation.

(4)(a) Except as provided in division (C)(4)(b) of this section, if, during a calendar year, the number of days an employee spends performing personal services in the City of Canal Fulton exceeds the 20-day threshold, the employer shall withhold and remit tax to the City of Canal Fulton for any subsequent days in that calendar year on which the employer pays qualifying wages to the employee for personal services performed in the City of Canal Fulton.

(b) An employer required to begin withholding tax for the City of Canal Fulton under division (C)(4)(a) of this section may elect to withhold tax for the City of Canal Fulton for the first 20 days on which the employer paid qualifying wages to the employee for personal services performed in the City of Canal Fulton.

(5) If an employer's fixed location is the City of Canal Fulton and the employer qualifies as a small employer as defined in Section 182.02, the employer shall withhold municipal income tax on all of the employee's qualifying wages for a taxable year and

remit that tax only to the City of Canal Fulton, regardless of the number of days which the employee worked outside the corporate boundaries of the City of Canal Fulton.

To determine whether an employer qualifies as a small employer for a taxable year, the employer will be required to provide the Tax Administrator with the employer's federal income tax return for the preceding taxable year.

(6) Divisions (C)(2)(a) and (4) of this section shall not apply to the extent that the Tax Administrator and an employer enter into an agreement regarding the manner in which the employer shall comply with the requirements of Section 182.04.

SECTION 182.05 ANNUAL RETURN; FILING.

(A) An annual City of Canal Fulton income tax return shall be completed and filed by every individual taxpayer eighteen (18) years of age or older and any taxpayer that is not an individual for each taxable year for which the taxpayer is subject to the tax, whether or not a tax is due thereon.

(1) The Tax Administrator may accept on behalf of all nonresident individual taxpayers a return filed by an employer, agent of an employer, or other payer under Section 182.04 of this Chapter when the nonresident individual taxpayer's sole income subject to the tax is the qualifying wages reported by the employer, agent of an employer, or other payer, and no additional tax is due the City of Canal Fulton.

(2) Retirees having no Municipal Taxable Income for the City of Canal Fulton income tax purposes may file with the Tax Administrator a written exemption from these filing requirements on a form prescribed by the Tax Administrator. The written exemption shall indicate the date of retirement and the entity from which retired. The exemption shall be in effect until such time as the retiree receives Municipal Taxable Income taxable to the City of Canal Fulton, at which time the retiree shall be required to comply with all applicable provisions of this ordinance/chapter.

(B) If an individual is deceased, any return or notice required of that individual shall be completed and filed by that decedent's executor, administrator, or other person charged with the property of that decedent.

(C) If an individual is unable to complete and file a return or notice required by the City of Canal Fulton, the return or notice required of that individual shall be completed and filed by the individual's duly authorized agent, guardian, conservator, fiduciary, or other person charged with the care of the person or property of that individual.

(D) Returns or notices required of an estate or a trust shall be completed and filed by the fiduciary of the estate or trust.

(E) The City of Canal Fulton shall permit spouses to file a joint return.

(F)(1) Each return required to be filed under this division shall contain the signature of the taxpayer or the taxpayer's duly authorized agent and of the person who prepared the return for the taxpayer. The return shall include the taxpayer's social security number or taxpayer identification number. Each return shall be verified by a declaration under penalty of perjury.

(2) The Tax Administrator shall require a taxpayer who is an individual to include, with each annual return, and amended return, copies of the following documents: all of the taxpayer's Internal Revenue Service form W-2, "Wage and Tax Statements," including all information reported on the taxpayer's federal W-2, as well as taxable wages reported or withheld for any municipal corporation; the taxpayer's Internal Revenue Service form 1040 or, in the case of a return or request required by a qualified municipal corporation, Ohio form IT-1040; and, with respect to an amended tax return, any other documentation necessary to support the adjustments made in the amended return. An individual taxpayer who files the annual return required by this section electronically is not required to provide paper copies of any of the foregoing to the Tax Administrator unless the Tax Administrator requests such copies after the return has been filed.

(3) The Tax Administrator may require a taxpayer that is not an individual to include, with each annual net profit return, amended net profit return, or request for refund required under this section, copies of only the following documents: the taxpayer's Internal Revenue Service form 1041, form 1065, form 1120, form 1120-REIT, form 1120F, or form 1120S, and, with respect to an amended tax return or refund request, any other documentation necessary to support the refund request or the adjustments made in the amended return.

A taxpayer that is not an individual and that files an annual net profit return electronically through the Ohio Business Gateway or in some other manner shall either mail the documents required under this division to the Tax Administrator at the time of filing or, if electronic submission is available, submit the documents electronically through the Ohio Business Gateway.

(4) After a taxpayer files a tax return, the Tax Administrator may request, and the taxpayer shall provide, any information, statements, or documents required by the City of Canal Fulton to determine and verify the taxpayer's municipal income tax liability. The requirements imposed under division (F) of this section apply regardless of whether the taxpayer files on a generic form or on a form prescribed by the Tax Administrator.

(G)(1)(a) Except as otherwise provided in this chapter, each individual income tax return required to be filed under this section shall be completed and filed as required by the Tax Administrator on or before the date prescribed for the filing of state individual income tax returns under division (G) of Section 5747.08 of the ORC. The taxpayer shall complete and file the return or notice on forms prescribed by the Tax Administrator or on generic forms, together with remittance made payable to the City of Canal Fulton. No remittance is required if the net amount due is ten dollars or less.

(b) Except as otherwise provided in this chapter, each annual net profit return required to be filed under this section by a taxpayer that is not an individual shall be completed and filed as required by the Tax Administrator on or before the fifteenth day (15th) of the fourth month following the end of the taxpayer's taxable year. The taxpayer shall complete and file the return or notice on forms prescribed by the Tax Administrator or on generic forms, together with remittance made payable to the City of Canal Fulton. No remittance is required if the net amount due is ten dollars or less.

(2) Any taxpayer that has duly requested an automatic six-month extension for filing the taxpayer's federal income tax return shall automatically receive an extension for the filing of the City of Canal Fulton's income tax return. The extended due date of the City of Canal Fulton's income tax return shall be the 15th day of the tenth month after the last

day of the taxable year to which the return relates. An extension of time to file under this division is not an extension of the time to pay any tax due unless the Tax Administrator grants an extension of that date.

(a) A copy of the federal extension request shall be included with the filing of the City of Canal Fulton's income tax return.

(b) A taxpayer that has not requested or received a six-month extension for filing the taxpayer's federal income tax return may submit a written request that the Tax Administrator grant the taxpayer a six-month extension of the date for filing the taxpayer's City of Canal Fulton income tax return. If the request is received by the Tax Administrator on or before the date the City of Canal Fulton income tax return is due, the Tax Administrator shall grant the taxpayer's requested extension.

(3) If the tax commissioner extends for all taxpayers the date for filing state income tax returns under division (G) of Section 5747.08 of the ORC, a taxpayer shall automatically receive an extension for the filing of the City of Canal Fulton's income tax return. The extended due date of the City of Canal Fulton's income tax return shall be the same as the extended due date of the state income tax return.

(4) If the Tax Administrator considers it necessary in order to ensure the payment of the tax imposed by the City of Canal Fulton, the Tax Administrator may require taxpayers to file returns and make payments otherwise than as provided in this division, including taxpayers not otherwise required to file annual returns.

(5) To the extent that any provision in this division (G) of this section conflicts with any provision in divisions (N), (O), (P), or (Q) of this section, the provisions in divisions (N), (O), (P), or (Q) prevail.

(H)(1) For taxable years beginning after 2015, the City of Canal Fulton shall not require a taxpayer to remit tax with respect to net profits if the net amount due is ten dollars or less.

(2) Any taxpayer not required to remit tax to the City of Canal Fulton for a taxable year pursuant to division (H)(1) of this section shall file with the City of Canal Fulton an annual net profit return under division (F)(3) of this section, unless the provisions of division (H)(3) apply.

(3)(a) A person may notify the Tax Administrator that the person does not expect to be a taxpayer subject to the City of Canal Fulton income tax ordinance for a taxable year if both the following apply:

(i) The person was required to file a tax return with the City of Canal Fulton for the immediately preceding taxable year because the person performed services at a worksite location (as defined in Section 4(C)(1)(g)) within the City of Canal Fulton.

(ii) The person no longer provides services in the City of Canal Fulton and does not expect to be subject to the City of Canal Fulton income tax for the taxable year.

(b) The person shall provide the notice in a signed affidavit that briefly explains the person's circumstances, including the location of the previous worksite location and the last date on which the person performed services or made any sales within the City of Canal Fulton. The affidavit shall also include the following statement: "The affiant has

no plans to perform any services within the City of Canal Fulton, make any sales in the City of Canal Fulton, or otherwise become subject to the tax levied by the City of Canal Fulton during the taxable year. If the affiant does become subject to the tax levied by the City of Canal Fulton for the taxable year, the affiant agrees to be considered a taxpayer and to properly comply as a taxpayer with the City of Canal Fulton income tax ordinance and rules and regulations." The person shall sign the affidavit under penalty of perjury.

(c) If a person submits an affidavit described in division (H)(3)(b) the Tax Administrator shall not require the person to file and tax return for the taxable year unless the Tax Administrator possesses information that conflicts with the affidavit or if the circumstances described in the affidavit change.

(d) Nothing in division (H)(3) of this section prohibits the Tax Administrator from performing an audit of the person.

(I) If a payment under this chapter is made by electronic funds transfer, the payment shall be considered to be made on the date of the timestamp assigned by the first electronic system receiving that payment.

(J) Taxes withheld for the City of Canal Fulton by an employer, the agent of an employer, or other payer as described in Section 182.04 shall be allowed to the taxpayer as credits against payment of the tax imposed on the taxpayer by the City of Canal Fulton, unless the amounts withheld were not remitted to the City of Canal Fulton and the recipient colluded with the employer, agent, or other payer in connection with the failure to remit the amounts withheld.

(K) Each return required by the City of Canal Fulton to be filed in accordance with this division shall include a box that the taxpayer may check to authorize another person, including a tax return preparer who prepared the return, to communicate with the Tax Administrator about matters pertaining to the return.

(L) The Tax Administrator shall accept for filing a generic form of any income tax return, report, or document required by the City of Canal Fulton, provided that the generic form, once completed and filed, contains all of the information required by ordinance, resolution, or rules and regulations adopted by the City of Canal Fulton or the Tax Administrator, and provided that the taxpayer or tax return preparer filing the generic form otherwise complies with the provisions of this chapter and of the City of Canal Fulton's ordinance, resolution, or rules and regulations governing the filing of returns, reports, or documents.

Filing via Ohio Business Gateway.

(M)(1) Any taxpayer subject to municipal income taxation with respect to the taxpayer's net profit from a business or profession may file the City of Canal Fulton's income tax return, estimated municipal income tax return, or extension for filing a municipal income tax return, and may make payment of amounts shown to be due on such returns, by using the Ohio Business Gateway.

(2) Any employer, agent of an employer, or other payer may report the amount of municipal income tax withheld from qualifying wages, and may make remittance of such amounts, by using the Ohio Business Gateway.

(3) Nothing in this section affects the due dates for filing employer withholding tax returns.

Extension for service in or for the armed forces.

(N) Each member of the national guard of any state and each member of a reserve component of the armed forces of the United States called to active duty pursuant to an executive order issued by the president of the United States or an act of the congress of the United States, and each civilian serving as support personnel in a combat zone or contingency operation in support of the armed forces, may apply to the Tax Administrator of the City of Canal Fulton for both an extension of time for filing of the return and an extension of time for payment of taxes required by the City of Canal Fulton during the period of the member's or civilian's duty service, and for 180 days thereafter. The application shall be filed on or before the one hundred eightieth day after the member's or civilian's duty terminates. An applicant shall provide such evidence as the Tax Administrator considers necessary to demonstrate eligibility for the extension.

(O)(1) If the Tax Administrator ascertains that an applicant is qualified for an extension under this section, the Tax Administrator shall enter into a contract with the applicant for the payment of the tax in installments that begin on the 181st day after the applicant's active duty or service terminates. The Tax Administrator may prescribe such contract terms as the Tax Administrator considers appropriate. However, taxes pursuant to a contract entered into under this division are not delinquent, and the Tax Administrator shall not require any payments of penalties or interest in connection with those taxes for the extension period.

(2) If the Tax Administrator determines that an applicant is qualified for an extension under this section, the applicant shall neither be required to file any return, report, or other tax document nor be required to pay any tax otherwise due to the City of Canal Fulton before the 181st day after the applicant's active duty or service terminates.

(3) Taxes paid pursuant to a contract entered into under (O)(1) of this division are not delinquent. The Tax Administrator shall not require any payments of penalties or interest in connection with those taxes for the extension period.

(P)(1) Nothing in this division denies to any person described in this division the application of divisions (N) and (O) of this section.

(2)(a) A qualifying taxpayer who is eligible for an extension under the Internal Revenue Code shall receive both an extension of time in which to file any return, report, or other tax document and an extension of time in which to make any payment of taxes required by the City of Canal Fulton in accordance with this chapter. The length of any extension granted under division (P)(2)(a) of this section shall be equal to the length of the corresponding extension that the taxpayer receives under the Internal Revenue Code. As used in this division, "qualifying taxpayer" means a member of the national guard or a member of a reserve component of the armed forces of the United States called to active duty pursuant to either an executive order issued by the president of the United States or an act of the congress of the United States, or a civilian serving as support personnel in a combat zone or contingency operation in support of the armed forces.

(b) Taxes whose payment is extended in accordance with division (P)(2)(a) of this section are not delinquent during the extension period. Such taxes become delinquent

on the first day after the expiration of the extension period if the taxes are not paid prior to that date. The Tax Administrator shall not require any payment of penalties or interest in connection with those taxes for the extension period. The Tax Administrator shall not include any period of extension granted under division (C)(2)(a) of this section in calculating the penalty or interest due on any unpaid tax.

(Q) For each taxable year to which division (N), (O), or (P) of this section applies to a taxpayer, the provisions of divisions (O)(2) and (3) of this section, as applicable, apply to the spouse of that taxpayer if the filing status of the spouse and the taxpayer is married filing jointly for that year.

Consolidated municipal income tax return.

(R) As used in this section:

(1) "Affiliated group of corporations" means an affiliated group as defined in Section 1504 of the Internal Revenue Code, except that, if such a group includes at least one incumbent local exchange carrier that is primarily engaged in the business of providing local exchange telephone service in this state, the affiliated group shall not include any incumbent local exchange carrier that would otherwise be included in the group.

(2) "Consolidated federal income tax return" means a consolidated return filed for federal income tax purposes pursuant to Section 1501 of the Internal Revenue Code.

(3) "Consolidated federal taxable income" means the consolidated taxable income of an affiliated group of corporations, as computed for the purposes of filing a consolidated federal income tax return, before consideration of net operating losses or special deductions. "Consolidated federal taxable income" does not include income or loss of an incumbent local exchange carrier that is excluded from the affiliated group under division (R)(1) of this section.

(4) "Incumbent local exchange carrier" has the same meaning as in Section 4927.01 of the ORC.

(5) "Local exchange telephone service" has the same meaning as in Section 5727.01 of the ORC.

(S)(1) For taxable years beginning on or after January 1, 2016, a taxpayer that is a member of an affiliated group of corporations may elect to file a consolidated municipal income tax return for a taxable year if at least one member of the affiliated group of corporations is subject to the City of Canal Fulton's income tax in that taxable year, and if the affiliated group of corporations filed a consolidated federal income tax return with respect to that taxable year. The election is binding for a five-year period beginning with the first taxable year of the initial election unless a change in the reporting method is required under federal law. The election continues to be binding for each subsequent five-year period unless the taxpayer elects to discontinue filing consolidated municipal income tax returns under division (S)(2) of this section or a taxpayer receives permission from the Tax Administrator. The Tax Administrator shall approve such a request for good cause shown.

(2) An election to discontinue filing consolidated municipal income tax returns under this section must be made in the first year following the last year of a five-year consolidated municipal income tax return election period in effect under division (S)(1) of

this section. The election to discontinue filing a consolidated municipal income tax return is binding for a five-year period beginning with the first taxable year of the election.

(3) An election made under division (S)(1) or (2) of this section is binding on all members of the affiliated group of corporations subject to a municipal income tax.

(T) A taxpayer that is a member of an affiliated group of corporations that filed a consolidated federal income tax return for a taxable year shall file a consolidated City of Canal Fulton income tax return for that taxable year if the Tax Administrator determines, by a preponderance of the evidence, that intercompany transactions have not been conducted at arm's length and that there has been a distortive shifting of income or expenses with regard to allocation of net profits to the City of Canal Fulton. A taxpayer that is required to file a consolidated City of Canal Fulton income tax return for a taxable year shall file a consolidated City of Canal Fulton income tax return for all subsequent taxable years, unless the taxpayer requests and receives written permission from the Tax Administrator to file a separate return or a taxpayer has experienced a change in circumstances.

(U) A taxpayer shall prepare a consolidated City of Canal Fulton income tax return in the same manner as is required under the United States department of treasury regulations that prescribe procedures for the preparation of the consolidated federal income tax return required to be filed by the common parent of the affiliated group of which the taxpayer is a member.

(V)(1) Except as otherwise provided in divisions (V)(2), (3), and (4) of this section, corporations that file a consolidated municipal income tax return shall compute adjusted federal taxable income, as defined in Section 182.02, by substituting "consolidated federal taxable income" for "federal taxable income" wherever "federal taxable income" appears in that division and by substituting "an affiliated group of corporation's" for "a C corporation's" wherever "a C corporation's" appears in that division.

(2) No corporation filing a consolidated City of Canal Fulton income tax return shall make any adjustment otherwise required under Section 182.02 (C)(1) to the extent that the item of income or deduction otherwise subject to the adjustment has been eliminated or consolidated in the computation of consolidated federal taxable income.

(3) If the net profit or loss of a pass-through entity having at least eighty percent (80%) of the value of its ownership interest owned or controlled, directly or indirectly, by an affiliated group of corporations is included in that affiliated group's consolidated federal taxable income for a taxable year, the corporation filing a consolidated City of Canal Fulton income tax return shall do one of the following with respect to that pass-through entity's net profit or loss for that taxable year:

(a) Exclude the pass-through entity's net profit or loss from the consolidated federal taxable income of the affiliated group and, for the purpose of making the computations required in divisions (R) through (Y) of Section 182.05, exclude the property, payroll, and gross receipts of the pass-through entity in the computation of the affiliated group's net profit situated to the City of Canal Fulton. If the entity's net profit or loss is so excluded, the entity shall be subject to taxation as a separate taxpayer on the basis of the entity's net profits that would otherwise be included in the consolidated federal taxable income of the affiliated group.

(b) Include the pass-through entity's net profit or loss in the consolidated federal taxable income of the affiliated group and, for the purpose of making the computations required in divisions (R) through (Y) of Section 182.05, include the property, payroll, and gross receipts of the pass-through entity in the computation of the affiliated group's net profit situated to the City of Canal Fulton. If the entity's net profit or loss is so included, the entity shall not be subject to taxation as a separate taxpayer on the basis of the entity's net profits that are included in the consolidated federal taxable income of the affiliated group.

(4) If the net profit or loss of a pass-through entity having less than eighty percent of the value of its ownership interest owned or controlled, directly or indirectly, by an affiliated group of corporations is included in that affiliated group's consolidated federal taxable income for a taxable year, all of the following shall apply:

(a) The corporation filing the consolidated municipal income tax return shall exclude the pass-through entity's net profit or loss from the consolidated federal taxable income of the affiliated group and, for the purposes of making the computations required in divisions (R) through (Y) of Section 182.05, exclude the property, payroll, and gross receipts of the pass-through entity in the computation of the affiliated group's net profit situated to the City of Canal Fulton;

(b) The pass-through entity shall be subject to the City of Canal Fulton income taxation as a separate taxpayer in accordance with this chapter on the basis of the entity's net profits that would otherwise be included in the consolidated federal taxable income of the affiliated group.

(W) Corporations filing a consolidated City of Canal Fulton income tax return shall make the computations required under divisions (R) through (Y) of Section 182.05 by substituting "consolidated federal taxable income attributable to" for "net profit from" wherever "net profit from" appears in that section and by substituting "affiliated group of corporations" for "taxpayer" wherever "taxpayer" appears in that section.

(X) Each corporation filing a consolidated City of Canal Fulton income tax return is jointly and severally liable for any tax, interest, penalties, fines, charges, or other amounts imposed by the City of Canal Fulton in accordance with this chapter on the corporation, an affiliated group of which the corporation is a member for any portion of the taxable year, or any one or more members of such an affiliated group.

(Y) Corporations and their affiliates that made an election or entered into an agreement with the City of Canal Fulton before January 1, 2016, to file a consolidated or combined tax return with the City of Canal Fulton may continue to file consolidated or combined tax returns in accordance with such election or agreement for taxable years beginning on and after January 1, 2016.

SECTION 182.06 CREDIT FOR TAX PAID TO OTHER MUNICIPALITIES.

(A) Every individual taxpayer domiciled in [Municipality/City/Village] who is required to and does pay, or has acknowledged liability for, a municipal tax to another municipality on or measured by the same income, qualifying wages, commissions, net profits or other compensation taxable under this chapter/ordinance, may claim a nonrefundable credit

against the tax imposed by this chapter/ordinance upon satisfactory evidence that tax has been paid to another municipality. Subject to division (C) of this section, if the tax rate of the other municipality is the same or lower than Canal Fulton's tax rate, the credit shall not exceed fifty percent (50%) of the tax paid to the other municipality. If the other municipality's tax rate is higher than Canal Fulton's tax rate, the credit shall not exceed fifty percent (50%) of the Canal Fulton tax rate.

(B) The City of Canal Fulton shall grant a credit against its tax on income to a resident of the City of Canal Fulton who works in a joint economic development zone created under Section 715.691 or a joint economic development district created under Section 715.70, 715.71, or 715.72 of the ORC to the same extent that it grants a credit against its tax on income to its residents who are employed in another municipal corporation.

(C) If the amount of tax withheld or paid to the other municipality is less than the amount of tax required to be withheld or paid to the other municipality, then for purposes of division (A) of this section, "the income, qualifying wages, commissions, net profits or other compensation" subject to tax in the other municipality shall be limited to the amount computed by dividing the tax withheld or paid to the other municipality by the tax rate for that municipality.

(D) Intentionally left blank.

SECTION 182.07 ESTIMATED TAXES.

(A) As used in this section:

(1) "Estimated taxes" means the amount that the taxpayer reasonably estimates to be the taxpayer's tax liability for the City of Canal Fulton's income tax for the current taxable year.

(2) "Tax liability" means the total taxes due to the City of Canal Fulton for the taxable year, after allowing any credit to which the taxpayer is entitled, and after applying any estimated tax payment, withholding payment, or credit from another taxable year.

(B)(1) Every taxpayer shall make a declaration of estimated taxes for the current taxable year, on the form prescribed by the Tax Administrator, if the amount payable as estimated taxes is at least \$200. For the purposes of this section:

(a) Taxes withheld for the City of Canal Fulton from qualifying wages shall be considered as paid to the City of Canal Fulton in equal amounts on each payment date unless the taxpayer establishes the dates on which all amounts were actually withheld, in which case they shall be considered as paid on the dates on which the amounts were actually withheld.

(b) An overpayment of tax applied as a credit to a subsequent taxable year is deemed to be paid on the date of the postmark stamped on the cover in which the payment is mailed or, if the payment is made by electronic funds transfer, the date the payment is submitted. As used in this division, "date of the postmark" means, in the event there is more than one date on the cover, the earliest date imprinted on the cover by the postal service.

(2) Taxpayers filing joint returns shall file joint declarations of estimated taxes. A taxpayer may amend a declaration under rules prescribed by the Tax Administrator. A taxpayer having a taxable year of less than twelve months shall make a declaration under rules prescribed by the Tax Administrator.

(3) The declaration of estimated taxes shall be filed on or before the date prescribed for the filing of municipal income tax returns under division (G) of Section 182.05 or on or before the fifteenth (15th) day of the fourth month after the taxpayer becomes subject to tax for the first time.

(4) Taxpayers reporting on a fiscal year basis shall file a declaration on or before the fifteenth (15th) day of the fourth month after the beginning of each fiscal year or period.

(5) The original declaration or any subsequent amendment may be increased or decreased on or before any subsequent quarterly payment day as provided in this section.

(C)(1) The required portion of the tax liability for the taxable year that shall be paid through estimated taxes made payable to the City of Canal Fulton, including the application of tax refunds to estimated taxes and withholding on or before the applicable payment date, shall be as follows:

(a) On or before the fifteenth (15th) day of the fourth month after the beginning of the taxable year, twenty-two and one-half (22.5) percent of the tax liability for the taxable year;

(b) On or before the fifteenth (15th) day of the sixth month after the beginning of the taxable year, forty-five (45) percent of the tax liability for the taxable year;

(c) On or before the fifteenth (15th) day of the ninth month after the beginning of the taxable year, sixty-seven and one-half (67.5) percent of the tax liability for the taxable year;

(d) On or before the fifteenth (15th) day of the twelfth month of the taxable year, ninety percent (90%) of the tax liability for the taxable year. For taxable years beginning on or after January 1, 2018, for an individual, on or before the fifteenth (15th) day of the first month of the following taxable year, ninety percent (90%) of the tax liability for the taxable year.

(2) When an amended declaration has been filed, the unpaid balance shown due on the amended declaration shall be paid in equal installments on or before the remaining payment dates.

(3) On or before the fifteenth (15th) day of the fourth month of the year following that for which the declaration or amended declaration was filed, an annual return shall be filed and any balance which may be due shall be paid with the return in accordance with Section 5.

(D)(1) In the case of any underpayment of any portion of a tax liability, penalty and interest may be imposed pursuant to Section 182.18 upon the amount of underpayment for the period of underpayment, unless the underpayment is due to reasonable cause as described in division (E) of this section. The amount of the underpayment shall be determined as follows:

(a) For the first payment of estimated taxes each year, twenty-two and one-half percent (22.5%) of the tax liability, less the amount of taxes paid by the date prescribed for that payment;

(b) For the second payment of estimated taxes each year, forty-five percent (45%) of the tax liability, less the amount of taxes paid by the date prescribed for that payment;

(c) For the third payment of estimated taxes each year, sixty-seven and one-half percent (67.5%) of the tax liability, less the amount of taxes paid by the date prescribed for that payment;

(d) For the fourth payment of estimated taxes each year, ninety percent (90%) of the tax liability, less the amount of taxes paid by the date prescribed for that payment.

(2) The period of the underpayment shall run from the day the estimated payment was required to be made to the date on which the payment is made. For purposes of this section, a payment of estimated taxes on or before any payment date shall be considered a payment of any previous underpayment only to the extent the payment of estimated taxes exceeds the amount of the payment presently required to be paid to avoid any penalty.

(E) An underpayment of any portion of tax liability determined under division (D) of this section shall be due to reasonable cause and the penalty imposed by this section shall not be added to the taxes for the taxable year if any of the following apply:

(1) The amount of estimated taxes that were paid equals at least ninety percent (90%) of the tax liability for the current taxable year, determined by annualizing the income received during the year up to the end of the month immediately preceding the month in which the payment is due.

(2) The amount of estimated taxes that were paid equals at least one hundred percent of the tax liability shown on the return of the taxpayer for the preceding taxable year, provided that the immediately preceding taxable year reflected a period of twelve months and the taxpayer filed a return with the City of Canal Fulton under Section 182.05 for that year.

(3) The taxpayer is an individual who resides in the City of Canal Fulton but was not domiciled there on the first day of January of the calendar year that includes the first day of the taxable year.

SECTION 182.08 ROUNDING OF AMOUNTS.

A person may round to the nearest whole dollar all amounts the person is required to enter on any return, report, voucher, or other document required under this chapter. Any fractional part of a dollar that equals or exceeds fifty cents shall be rounded to the next whole dollar, and any fractional part of a dollar that is less than fifty cents shall be dropped. If a person chooses to round amounts entered on a document, the person shall round all amounts entered on the document.

SECTION 182.09 REQUESTS FOR REFUNDS.

(A) As used in this section, "withholding tax" has the same meaning as in Section 182.18.

(B) Upon receipt of a request for a refund, the Tax Administrator, in accordance with this section, shall refund to employers, agents of employers, other payers, or taxpayers, with respect to any income or withholding tax levied by the City of Canal Fulton:

(1) Overpayments of ten dollars or more;

(2) Amounts paid erroneously if the refund requested is ten dollars or more.

(C)(1) Except as otherwise provided in this chapter, requests for refund shall be filed with the Tax Administrator, on the form prescribed by the Tax Administrator within three years after the tax was due or paid, whichever is later. The Tax Administrator may require the requestor to file with the request any documentation that substantiates the requestor's claim for a refund.

(2) On filing of the refund request, the Tax Administrator shall determine the amount of refund due and certify such amount for payment. Except as provided in division (C)(3) of this section, the Tax Administrator shall issue an assessment to any taxpayer whose request for refund is fully or partially denied. The assessment shall state the amount of the refund that was denied, the reasons for the denial, and instructions for appealing the assessment.

(3) If the Tax Administrator denies in whole or in part a refund request included within the taxpayer's originally filed annual income tax return, the Tax Administrator shall notify the taxpayer, in writing, of the amount of the refund that was denied, the reasons for the denial, and instructions for requesting an assessment that may be appealed under Section 182.21.

(D) A request for a refund that is received after the last day for filing specified in division (C) of this section shall be considered to have been filed in a timely manner if any of the following situations exist:

(1) The request is delivered by the postal service, and the earliest postal service postmark on the cover in which the request is enclosed is not later than the last day for filing the request.

(2) The request is delivered by the postal service, the only postmark on the cover in which the request is enclosed was affixed by a private postal meter, the date of that postmark is not later than the last day for filing the request, and the request is received within seven days of such last day.

(3) The request is delivered by the postal service, no postmark date was affixed to the cover in which the request is enclosed or the date of the postmark so affixed is not legible, and the request is received within seven days of the last day for making the request.

(E) Interest shall be allowed and paid on any overpayment by a taxpayer of any municipal income tax obligation from the date of the overpayment until the date of the refund of the overpayment, except that if any overpayment is refunded within 90 days

after the final filing date of the annual return or 90 days after the completed return is filed, whichever is later, no interest shall be allowed on the refund. For the purpose of computing the payment of interest on amounts overpaid, no amount of tax for any taxable year shall be considered to have been paid before the date on which the return on which the tax is reported is due, without regard to any extension of time for filing that return. Interest shall be paid at the interest rate described in Section 182.18 (A)(4).

SECTION 182.10 SECOND MUNICIPALITY IMPOSING TAX AFTER TIME PERIOD ALLOWED FOR REFUND.

(A) Income tax that has been deposited with the City of Canal Fulton, but should have been deposited with another municipality, is allowable by the City of Canal Fulton as a refund but is subject to the three-year limitation on refunds.

(B) Income tax that was deposited with another municipality but should have been deposited with the City of Canal Fulton is subject to recovery by the City of Canal Fulton. If the City of Canal Fulton's tax on that income is imposed after the time period allowed for a refund of the tax or withholding paid to the other municipality, the City of Canal Fulton shall allow a nonrefundable credit against the tax or withholding the City of Canal Fulton claims is due with respect to such income or wages, equal to the tax or withholding paid to the first municipality with respect to such income or wages.

(C) If the City of Canal Fulton's tax rate is less than the tax rate in the other municipality, then the nonrefundable credit shall be calculated using the City of Canal Fulton's tax rate. However, if the City of Canal Fulton's tax rate is greater than the tax rate in the other municipality, the tax due in excess of the nonrefundable credit is to be paid to the City of Canal Fulton, along with any penalty and interest that accrued during the period of nonpayment.

(D) Nothing in this section permits any credit carryforward.

SECTION 182.11 AMENDED RETURNS.

(A)(1) If a taxpayer's tax liability shown on the annual tax return for the City of Canal Fulton changes as a result of an adjustment to the taxpayer's federal or state income tax return, the taxpayer shall file an amended return with the City of Canal Fulton. The amended return shall be filed on a form required by the Tax Administrator.

(2) If a taxpayer intends to file an amended consolidated municipal income tax return, or to amend its type of return from a separate return to a consolidated return, based on the taxpayer's consolidated federal income tax return, the taxpayer shall notify the Tax Administrator before filing the amended return.

(B)(1) In the case of an underpayment, the amended return shall be accompanied by payment of any combined additional tax due, together with any penalty and interest thereon. If the combined tax shown to be due is ten dollars or less, no payment need be made. The amended return shall reopen those facts, figures, computations, or attachments from a previously filed return that are not affected, either directly or indirectly, by the adjustment to the taxpayer's federal or state income tax return *only*.

(i) to determine the amount of tax that would be due if all facts, figures, computations, and attachments were reopened; or,

(ii) if the applicable statute of limitations for civil actions or prosecutions under Section 12 has not expired for a previously filed return.

(2) The additional tax to be paid shall not exceed the amount of tax that would be due if all facts, figures, computations, and attachments were reopened; i.e., the payment shall be the lesser of the two amounts.

(C)(1) In the case of an overpayment, a request for refund may be filed under this division within the period prescribed by division (D) of this section for filing the amended return, even if it is filed beyond the period prescribed in that division if it otherwise conforms to the requirements of that division. If the amount of the refund is less than ten dollars, no refund need be paid by the City of Canal Fulton. A request filed under this division shall claim refund of overpayments resulting from alterations only to those facts, figures, computations, or attachments required in the taxpayer's annual return that are affected, either directly or indirectly, by the adjustment to the taxpayer's federal or state income tax return, unless it is also filed within the time prescribed in Section 182.09.

(2) The amount to be refunded shall not exceed the amount of refund that would be due if all facts, figures, computations, and attachments were reopened. All facts, figures, computations, and attachments may be reopened to determine the refund amount due by inclusion of all facts, figures, computations, and attachments.

(D) Within 60 days after the final determination of any federal or state tax liability affecting the taxpayer's City of Canal Fulton's tax liability, that taxpayer shall make and file an amended City of Canal Fulton return showing income subject to the City of Canal Fulton income tax based upon such final determination of federal or state tax liability. The taxpayer shall pay any additional City of Canal Fulton income tax shown due thereon or make a claim for refund of any overpayment, unless the tax or overpayment is less than ten dollars.

SECTION 182.12 LIMITATIONS.

(A)(1)(a) Civil actions to recover municipal income taxes and penalties and interest on municipal income taxes shall be brought within the later of:

(i) Three years after the tax was due or the return was filed, whichever is later;
or

(ii) One year after the conclusion of the qualifying deferral period, if any.

(b) The time limit described in division (A)(1)(a) of this section may be extended at any time if both the Tax Administrator and the employer, agent of the employer, other payer, or taxpayer consent in writing to the extension. Any extension shall also extend for the same period of time the time limit described in division (C) of this section.

(2) As used in this section, "qualifying deferral period" means a period of time beginning and ending as follows:

(a) Beginning on the date a person who is aggrieved by an assessment files with the Board of Review the request described in Section 182.21. That date shall not be affected by any subsequent decision, finding, or holding by any administrative body or court that the Board of Review did not have jurisdiction to affirm, reverse, or modify the assessment or any part of that assessment.

(b) Ending the later of the sixtieth day after the date on which the final determination of the Board of Review becomes final or, if any party appeals from the determination of the Board of Review, the sixtieth day after the date on which the final determination of the Board of Review is either ultimately affirmed in whole or in part or ultimately reversed and no further appeal of either that affirmation, in whole or in part, or that reversal is available or taken.

(B) Prosecutions for an offense made punishable under a resolution or ordinance imposing an income tax shall be commenced within three years after the commission of the offense, provided that in the case of fraud, failure to file a return, or the omission of twenty-five percent (25%) or more of income required to be reported, prosecutions may be commenced within six years after the commission of the offense.

(C) A claim for a refund of municipal income taxes shall be brought within the time limitation provided in Section 182.09.

(D)(1) Notwithstanding the fact that an appeal is pending, the petitioner may pay all or a portion of the assessment that is the subject of the appeal. The acceptance of a payment by the City of Canal Fulton does not prejudice any claim for refund upon final determination of the appeal.

(2) If upon final determination of the appeal an error in the assessment is corrected by the Tax Administrator, upon an appeal so filed or pursuant to a final determination of the Board of Review, of the Ohio board of tax appeals, or any court to which the decision of the Ohio board of tax appeals has been appealed, so that the resultant amount due is less than the amount paid, a refund will be paid in the amount of the overpayment as provided by Section 182.09, with interest on that amount as provided by division (E) of Section 182.09.

(E) No civil action to recover the City of Canal Fulton income tax or related penalties or interest shall be brought during either of the following time periods:

(1) The period during which a taxpayer has a right to appeal the imposition of that tax or interest or those penalties;

(2) The period during which an appeal related to the imposition of that tax or interest or those penalties is pending.

SECTION 182.13 AUDITS.

(A) At or before the commencement of an audit, the Tax Administrator shall provide to the taxpayer a written description of the roles of the Tax Administrator and of the taxpayer during the audit and a statement of the taxpayer's rights, including any right to obtain a refund of an overpayment of a tax. At or before the commencement of an audit,

the Tax Administrator shall inform the taxpayer when the audit is considered to have commenced.

(B) Except in cases involving suspected criminal activity, the Tax Administrator shall conduct an audit of a taxpayer during regular business hours and after providing reasonable notice to the taxpayer. A taxpayer who is unable to comply with a proposed time for an audit on the grounds that the proposed time would cause inconvenience or hardship must offer reasonable alternative dates for the audit.

(C) At all stages of an audit by the Tax Administrator, a taxpayer is entitled to be assisted or represented by an attorney, accountant, bookkeeper, or other tax practitioner. The Tax Administrator shall prescribe a form by which a taxpayer may designate such a person to assist or represent the taxpayer in the conduct of any proceedings resulting from actions by the Tax Administrator. If a taxpayer has not submitted such a form, the Tax Administrator may accept other evidence, as the Tax Administrator considers appropriate, that a person is the authorized representative of a taxpayer.

A taxpayer may refuse to answer any questions asked by the person conducting an audit until the taxpayer has an opportunity to consult with the taxpayer's attorney, accountant, bookkeeper, or other tax practitioner.

This division does not authorize the practice of law by a person who is not an attorney.

(D) A taxpayer may record, electronically or otherwise, the audit examination.

(E) The failure of the Tax Administrator to comply with a provision of this section shall neither excuse a taxpayer from payment of any taxes owed by the taxpayer nor cure any procedural defect in a taxpayer's case.

(F) If the Tax Administrator fails to substantially comply with the provisions of this section, the Tax Administrator, upon application by the taxpayer, shall excuse the taxpayer from penalties and interest.

SECTION 182.14 SERVICE OF ASSESSMENT.

(A) As used in this section:

(1) "Last known address" means the address the Tax Administrator has at the time a document is originally sent by certified mail, or any address the Tax Administrator can ascertain using reasonable means such as the use of a change of address service offered by the postal service or an authorized delivery service under Section 5703.056 of the ORC.

(2) "Undeliverable address" means an address to which the postal service or an authorized delivery service under Section 5703.056 of the ORC is not able to deliver an assessment of the Tax Administrator, except when the reason for non-delivery is because the addressee fails to acknowledge or accept the assessment.

(B) Subject to division (C) of this section, a copy of each assessment shall be served upon the person affected thereby either by personal service, by certified mail, or by a delivery service authorized under Section 5703.056 of the ORC. With the permission of

the person affected by an assessment, the Tax Administrator may deliver the assessment through alternative means as provided in this section, including, but not limited to, delivery by secure electronic mail.

(C)(1)(a) If certified mail is returned because of an undeliverable address, the Tax Administrator shall utilize reasonable means to ascertain a new last known address, including the use of a change of address service offered by the postal service or an authorized delivery service under Section 5703.056 of the ORC. If the Tax Administrator is unable to ascertain a new last known address, the assessment shall be sent by ordinary mail and considered served. If the ordinary mail is subsequently returned because of an undeliverable address, the assessment remains appealable within 60 days after the assessment's postmark.

(b) Once the Tax Administrator or other City of Canal Fulton official, or the designee of either, serves an assessment on the person to whom the assessment is directed, the person may protest the ruling of that assessment by filing an appeal with the Board of Review within 60 days after the receipt of service. The delivery of an assessment of the Tax Administrator under division (C)(1)(a) of this section is prima facie evidence that delivery is complete and that the assessment is served.

(2) If mailing of an assessment by the Tax Administrator by certified mail is returned for some cause other than an undeliverable address, the Tax Administrator shall resend the assessment by ordinary mail. The assessment shall show the date the Tax Administrator sends the assessment and include the following statement:

"This assessment is deemed to be served on the addressee under applicable law ten days from the date this assessment was mailed by the Tax Administrator as shown on the assessment, and all periods within which an appeal may be filed apply from and after that date."

Unless the mailing is returned because of an undeliverable address, the mailing of that information is prima facie evidence that delivery of the assessment was completed ten days after the Tax Administrator sent the assessment by ordinary mail and that the assessment was served.

If the ordinary mail is subsequently returned because of an undeliverable address, the Tax Administrator shall proceed under division (C)(1)(a) of this section. A person may challenge the presumption of delivery and service under this division in accordance with division (D) of this section.

(D)(1) A person disputing the presumption of delivery and service under division (C) of this section bears the burden of proving by a preponderance of the evidence that the address to which the assessment was sent by certified mail was not an address with which the person was associated at the time the Tax Administrator originally mailed the assessment. For the purposes of this section, a person is associated with an address at the time the Tax Administrator originally mailed the assessment if, at that time, the person was residing, receiving legal documents, or conducting business at the address; or if, before that time, the person had conducted business at the address and, when the assessment was mailed, the person's agent or the person's affiliate was conducting business at the address. For the purposes of this section, a person's affiliate is any other person that, at the time the assessment was mailed, owned or controlled at least 20 percent, as determined by voting rights, of the addressee's business.

(2) If a person elects to appeal an assessment on the basis described in division (D)(1) of this section, and if that assessment is subject to collection and is not otherwise appealable, the person must do so within 60 days after the initial contact by the Tax Administrator or other City of Canal Fulton official, or the designee of either, with the person. Nothing in this division prevents the Tax Administrator or other official from entering into a compromise with the person if the person does not actually file such an appeal with the Board of Review.

(E) Nothing in this section prohibits the Tax Administrator or the Tax Administrator's designee from delivering an assessment by personal service.

(F) Collection actions taken upon any assessment being appealed under division (C)(1)(b) of this section, including those on which a claim has been delivered for collection, shall be stayed upon the pendency of an appeal under this section.

(G) Additional regulations as detailed in the Rules and Regulations shall apply.

SECTION 182.15 ADMINISTRATION OF CLAIMS.

(A) As used in this section, "claim" means a claim for an amount payable to the City of Canal Fulton that arises pursuant to the City of Canal Fulton's income tax imposed in accordance with this chapter.

(B) Nothing in this chapter prohibits the Tax Administrator from doing either of the following if such action is in the best interests of the City of Canal Fulton:

(1) Compromise a claim;

(2) Extend for a reasonable period the time for payment of a claim by agreeing to accept monthly or other periodic payments.

(C) The Tax Administrator's rejection of a compromise or payment-over-time agreement proposed by a person with respect to a claim shall not be appealable.

(D) A compromise or payment-over-time agreement with respect to a claim shall be binding upon and shall be to the benefit of only the parties to the compromise or agreement, and shall not eliminate or otherwise affect the liability of any other person.

(E) A compromise or payment-over-time agreement with respect to a claim shall be void if the taxpayer defaults under the compromise or agreement or if the compromise or agreement was obtained by fraud or by misrepresentation of a material fact. Any amount that was due before the compromise or agreement and that is unpaid shall remain due, and any penalties or interest that would have accrued in the absence of the compromise or agreement shall continue to accrue and be due.

SECTION 182.16 TAX INFORMATION CONFIDENTIAL.

(A) Any information gained as a result of returns, investigations, hearings, or verifications required or authorized by this chapter is confidential, and no person shall access or disclose such information except in accordance with a proper judicial order or in connection with the performance of that person's official duties or the official business of

the City of Canal Fulton as authorized by this chapter. The Tax Administrator or a designee thereof may furnish copies of returns filed or otherwise received under this chapter and other related tax information to the internal revenue service, the tax commissioner, and tax administrators of other municipal corporations.

(B) This section does not prohibit the City of Canal Fulton from publishing or disclosing statistics in a form that does not disclose information with respect to particular taxpayers.

SECTION 182.17 FRAUD.

No person shall knowingly make, present, aid, or assist in the preparation or presentation of a false or fraudulent report, return, schedule, statement, claim, or document authorized or required by the City of Canal Fulton ordinance or state law to be filed with the Tax Administrator, or knowingly procure, counsel, or advise the preparation or presentation of such report, return, schedule, statement, claim, or document, or knowingly change, alter, or amend, or knowingly procure, counsel or advise such change, alteration, or amendment of the records upon which such report, return, schedule, statement, claim, or document is based with intent to defraud the City of Canal Fulton or the Tax Administrator.

SECTION 182.18 INTEREST AND PENALTIES.

(A) As used in this section:

(1) "Applicable law" means this chapter, the resolutions, ordinances, codes, directives, instructions, and rules adopted by the City of Canal Fulton provided they impose or directly or indirectly address the levy, payment, remittance, or filing requirements of the City of Canal Fulton.

(2) "Federal short-term rate" means the rate of the average market yield on outstanding marketable obligations of the United States with remaining periods to maturity of three years or less, as determined under Section 1274 of the Internal Revenue Code, for July of the current year.

(3) "Income tax," "estimated income tax," and "withholding tax" means any income tax, estimated income tax, and withholding tax imposed by the City of Canal Fulton pursuant to applicable law, including at any time before January 1, 2016.

(4) "Interest rate as described in division (A) of this section" means the federal short-term rate, rounded to the nearest whole number percent, plus five percent. The rate shall apply for the calendar year next following the July of the year in which the federal short-term rate is determined in accordance with division (A)(2) of this section.

(5) "Return" includes any tax return, report, reconciliation, schedule, and other document required to be filed with the Tax Administrator or the City of Canal Fulton by a taxpayer, employer, any agent of the employer, or any other payer pursuant to applicable law, including at any time before January 1, 2016.

(6) "Unpaid estimated income tax" means estimated income tax due but not paid by the date the tax is required to be paid under applicable law.

(7) "Unpaid income tax" means income tax due but not paid by the date the income tax is required to be paid under applicable law.

(8) "Unpaid withholding tax" means withholding tax due but not paid by the date the withholding tax is required to be paid under applicable law.

(9) "Withholding tax" includes amounts an employer, any agent of an employer, or any other payer did not withhold in whole or in part from an employee's qualifying wages, but that, under applicable law, the employer, agent, or other payer is required to withhold from an employee's qualifying wages.

(B)(1) This section applies to the following:

(a) Any return required to be filed under applicable law for taxable years beginning on or after January 1, 2016;

(b) Income tax, estimated income tax, and withholding tax required to be paid or remitted to the City of Canal Fulton on or after January 1, 2016.

(2) This section does not apply to returns required to be filed or payments required to be made before January 1, 2016, regardless of the filing or payment date. Returns required to be filed or payments required to be made before January 1, 2016, but filed or paid after that date shall be subject to the ordinances or rules and regulations, as adopted before January 1, 2016, of the City of Canal Fulton to which the return is to be filed or the payment is to be made.

(C) Should any taxpayer, employer, agent of the employer, or other payer for any reason fail, in whole or in part, to make timely and full payment or remittance of income tax, estimated income tax, or withholding tax or to file timely with the City of Canal Fulton any return required to be filed, the following penalties and interest shall apply:

(1) Interest shall be imposed at the rate described in division (A) of this section, per annum, on all unpaid income tax, unpaid estimated income tax, and unpaid withholding tax.

(2)(a) With respect to unpaid income tax and unpaid estimated income tax, the City of Canal Fulton may impose a penalty equal to fifteen percent (15%) of the amount not timely paid.

(b) With respect to any unpaid withholding tax, the City of Canal Fulton may impose a penalty not exceeding fifty percent (50%) of the amount not timely paid.

(3) With respect to returns other than estimated income tax returns, the City of Canal Fulton may impose a penalty of \$25 for each failure to timely file each return, regardless of the liability shown thereon for each month, or any fraction thereof, during which the return remains unfiled regardless of the liability shown thereon. The penalty shall not exceed \$150 for each failure.

(D) Nothing in this section requires the City of Canal Fulton to refund or credit any penalty, amount of interest, charges, or additional fees that the City of Canal Fulton has properly imposed or collected before January 1, 2016.

(E) Nothing in this section limits the authority of the Tax Administrator to abate or partially abate penalties or interest imposed under this section when the Tax Administrator determines, in the Tax Administrator's sole discretion, that such abatement is appropriate. Such abatement or partial abatement shall be properly documented and maintained on the record of the taxpayer who received benefit of such abatement or partial abatement.

(F) By the 31st day of October of each year the City of Canal Fulton shall publish the rate described in division (A) of this section applicable to the next succeeding calendar year.

(G) The City of Canal Fulton may impose on the taxpayer, employer, any agent of the employer, or any other payer the City of Canal Fulton's post-judgment collection costs and fees, including attorney's fees.

(H) Upon partial payment by a taxpayer on a delinquent tax due, these payments will be applied to the oldest tax year account balance, and shall be applied as follows: First apply payment to any collection costs and fees, including attorney fees, then apply remaining payments to penalties and interest, and finally to the delinquent balance for the oldest tax year.

SECTION 182.19 AUTHORITY OF TAX ADMINISTRATOR; VERIFICATION OF INFORMATION.

Authority.

(A) Nothing in this chapter shall limit the authority of the Tax Administrator to perform any of the following duties or functions, unless the performance of such duties or functions is expressly limited by a provision of the ORC:

(1)(a) Exercise all powers whatsoever of an query nature as provided by law, including, the right to inspect books, accounts, records, memorandums, and federal and state income tax returns, to examine persons under oath, to issue orders or subpoenas for the production of books, accounts, papers, records, documents, and testimony, to take depositions, to apply to a court for attachment proceedings as for contempt, to approve vouchers for the fees of officers and witnesses, and to Administrator oaths.

(b) The powers referred to in this division of this section shall be exercised by the Tax Administrator only in connection with the performance of the duties respectively assigned to the Tax Administrator under the City of Canal Fulton's income tax ordinance;

(2) Appoint agents and prescribe their powers and duties;

(3) Confer and meet with officers of other municipal corporations and states and officers of the United States on any matters pertaining to their respective official duties as provided by law;

(4) Exercise the authority provided by law, including orders from bankruptcy courts, relative to remitting or refunding taxes, including penalties and interest thereon, for any reason overpaid. In addition, the Tax Administrator may investigate any claim of overpayment and, if the Tax Administrator finds that there has been an overpayment, make a written statement of the Tax Administrator's findings, and approve and issue a refund payable to the taxpayer, the taxpayer's assigns, or legal representative as provided in this chapter;

(5) Exercise the authority provided by law relative to consenting to the compromise and settlement of tax claims;

(6) Exercise the authority provided by law relative to the use of alternative apportionment methods by taxpayers in accordance with Section 182.03;

(7)(a) Make all tax findings, determinations, computations, and orders the Tax Administrator is by law authorized and required to make and, pursuant to time limitations provided by law, on the Tax Administrator's own motion, review, re-determine, or correct any tax findings, determinations, computations, or orders the Tax Administrator has made.

(b) If an appeal has been filed with the Board of Review or other appropriate tribunal, the Tax Administrator shall not review, re-determine, or correct any tax finding, determination, computation, or order which the Tax Administrator has made, unless such appeal or application is withdrawn by the appellant or applicant, is dismissed, or is otherwise final;

(8) Destroy any or all returns or other tax documents in the manner authorized by law;

(9) Enter into an agreement with a taxpayer to simplify the withholding obligations described in Section 182.04.

Verification of accuracy of returns and determination of liability.

(B)(1) The Tax Administrator, or any authorized agent or employee thereof may examine the books, papers, records, and federal and state income tax returns of any employer, taxpayer, or other person that is subject to, or that the Tax Administrator believes is subject to, the provisions of this chapter for the purpose of verifying the accuracy of any return made or, if no return was filed, to ascertain the tax due under this chapter. Upon written request by the Tax Administrator or a duly authorized agent or employee thereof, every employer, taxpayer, or other person subject to this section is required to furnish the opportunity for the Tax Administrator, authorized agent, or employee to investigate and examine such books, papers, records, and federal and state income tax returns at a reasonable time and place designated in the request.

In any case where a taxpayer has failed to file a return which does not show the proper amount of tax due, the Tax Administrator may determine the amount of tax appearing to be due to the City from the taxpayer and shall send to such taxpayer a written statement showing the amount of tax so determined together with interest and penalties thereon, if any. If the taxpayer fails to respond to the assessment within 30 days, the assessment shall become final and the tax, penalties, and interest assessed shall become due and payable and collectible as are other unpaid taxes.

(2) The records and other documents of any taxpayer, employer, or other person that is subject to, or that the Tax Administrator believes is subject to, the provisions of this chapter shall be open to the Tax Administrator's inspection during business hours and shall be preserved for a period of six years following the end of the taxable year to which the records or documents relate, unless the Tax Administrator, in writing, consents to their destruction within that period, or by order requires that they be kept longer. The Tax

Administrator may require any person, by notice served on that person, to keep such records as the Tax Administrator determines necessary to show whether or not that person is liable, and the extent of such liability, for the income tax levied by the City of Canal Fulton or for the withholding of such tax.

(3) The Tax Administrator may examine under oath any person that the Tax Administrator reasonably believes has knowledge concerning any income that was or would have been returned for taxation or any transaction tending to affect such income. The Tax Administrator may, for this purpose, compel any such person to attend a hearing or examination and to produce any books, papers, records, and federal and state income tax returns in such person's possession or control. The person may be assisted or represented by an attorney, accountant, bookkeeper, or other tax practitioner at any such hearing or examination. This division does not authorize the practice of law by a person who is not an attorney.

(4) No person issued written notice by the Tax Administrator compelling attendance at a hearing or examination or the production of books, papers, records, or federal or state income tax returns under this section shall fail to comply.

Identification information.

(C)(1) Nothing in this chapter prohibits the Tax Administrator from requiring any person filing a tax document with the Tax Administrator to provide identifying information, which may include the person's social security number, federal employer identification number, or other identification number requested by the Tax Administrator. A person required by the Tax Administrator to provide identifying information that has experienced any change with respect to that information shall notify the Tax Administrator of the change before, or upon, filing the next tax document requiring the identifying information.

(2)(a) If the Tax Administrator makes a request for identifying information and the Tax Administrator does not receive valid identifying information within 30 days of making the request, nothing in this chapter prohibits the Tax Administrator from imposing a penalty upon the person to whom the request was directed pursuant to Section 182.18, in addition to any applicable penalty described in Section 182.99.

(b) If a person required by the Tax Administrator to provide identifying information does not notify the Tax Administrator of a change with respect to that information as required under division (C) of Section 182.19 within 30 days after filing the next tax document requiring such identifying information, nothing in this chapter prohibits the Tax Administrator from imposing a penalty pursuant to Section 182.18.

(c) The penalties provided for under divisions (C)(2)(a) and (b) of this section may be billed and imposed in the same manner as the tax or fee with respect to which the identifying information is sought and are in addition to any applicable criminal penalties described in Section 182.99 for a violation of Section 182.17 and any other penalties that may be imposed by the Tax Administrator by law.

SECTION 182.20 REQUEST FOR OPINION OF THE TAX ADMINISTRATOR.

(A) An "opinion of the Tax Administrator" means an opinion issued under this section with respect to prospective municipal income tax liability. It does not include ordinary correspondence of the Tax Administrator.

(B) A taxpayer may submit a written request for an opinion of the Tax Administrator in accordance with the Rules and Regulations.

(C) A taxpayer is not relieved of tax liability for any activity or transaction related to a request for an opinion that contained any misrepresentation or omission of one or more material facts.

(D) The Tax Administrator may refuse to offer an opinion on any request received under this section. Such refusal is not subject to appeal.

(E) An opinion of the Tax Administrator binds the Tax Administrator only with respect to the taxpayer for whom the opinion was prepared and does not bind the Tax Administrator of any other municipal corporation.

(F) An opinion of the Tax Administrator issued under this section is not subject to appeal.

SECTION 182.21 BOARD OF REVIEW.

(A)(1) The Board of Review shall consist of three members. Two members shall be appointed by the legislative authority of the City of Canal Fulton, but such appointees may not be employees, elected officials, or contractors with the City of Canal Fulton at any time during their term or in the five years (which applies only to these two appointments) immediately preceding the date of appointment. One member shall be appointed by the Mayor of the City of Canal Fulton. This member may be an employee of the City of Canal Fulton, but may not be the director of finance or equivalent officer, or the Tax Administrator or other similar official or an employee directly involved in municipal tax matters, or any direct subordinate thereof.

(2) The term for members of the Board of Review shall be two years. There is no limit on the number of terms that a member may serve if the member is reappointed by the legislative authority. The board member appointed by the Mayor of the City of Canal Fulton shall serve at the discretion of the administrative official.

(3) Members of the Board of Review appointed by the legislative authority may be removed by the legislative authority by majority vote for malfeasance, misfeasance, or nonfeasance in office. To remove such a member, the legislative authority must give the member a copy of the charges against the member and afford the member an opportunity to be publicly heard in person or by counsel in the member's own defense upon not less than ten days' notice. The decision by the legislative authority on the charges is final and not appealable.

(4) A member of the Board of Review who, for any reason, ceases to meet the qualifications for the position prescribed by this section shall resign immediately by operation of law.

(5) A vacancy in an unexpired term shall be filled in the same manner as the original appointment within 60 days of when the vacancy was created. Any member appointed to fill a vacancy occurring prior to the expiration of the term for which the member's predecessor was appointed shall hold office for the remainder of such term. No vacancy on the Board of Review shall impair the power and authority of the remaining members to exercise all the powers of the Board of Review.

(6) If a member is temporarily unable to serve on the Board of Review due to a conflict of interest, illness, absence, or similar reason, the legislative authority or top administrative official that appointed the member shall appoint another individual to temporarily serve on the Board of Review in the member's place. The appointment of such an individual shall be subject to the same requirements and limitations as are applicable to the appointment of the member temporarily unable to serve.

(B) Whenever the Tax Administrator issues an assessment, the Tax Administrator shall notify the taxpayer in writing at the same time of the taxpayer's right to appeal the assessment, the manner in which the taxpayer may appeal the assessment, and the address to which the appeal should be directed.

(C) Any person who has been issued an assessment may appeal the assessment to the Board of Review by filing a request with the Board of Review. The request shall be in writing, shall specify the reason or reasons why the assessment should be deemed incorrect or unlawful, and shall be filed within 60 days after the taxpayer receives the assessment.

(D) The Board of Review shall schedule a hearing to be held within 60 days after receiving an appeal of an assessment under division (C) of this section, unless the taxpayer requests additional time to prepare or waives a hearing. If the taxpayer does not waive the hearing, the taxpayer may appear before the Board of Review and may be represented by an attorney at law, certified public accountant, or other representative. The Board of Review may allow a hearing to be continued as jointly agreed to by the parties. In such a case, the hearing must be completed within 120 days after the first day of the hearing unless the parties agree otherwise.

(E) The Board of Review may affirm, reverse, or modify the Tax Administrator's assessment or any part of that assessment. The Board of Review shall issue a final determination on the appeal within 90 days after the Board of Review's final hearing on the appeal, and send a copy of its final determination by ordinary mail to all of the parties to the appeal within 15 days after issuing the final determination. The taxpayer or the Tax Administrator may appeal the Board of Review's final determination as provided in Section 5717.011 of the ORC.

(F) The Board of Review created pursuant to this section shall adopt rules governing its procedures and shall keep a record of its transactions. Such records are not public records available for inspection under Section 149.43 of the ORC. Hearings requested by a taxpayer before a Board of Review created pursuant to this section are not meetings of a public body subject to Section 121.22 of the ORC.

SECTION 182.22 AUTHORITY TO CREATE RULES AND REGULATIONS.

Nothing in this chapter prohibits the legislative authority of the City of Canal Fulton, or the Tax Administrator pursuant to authority granted to the Tax Administrator by resolution or ordinance, to adopt rules to administer an income tax imposed by the City of Canal Fulton in accordance with this chapter. Such rules shall not conflict with or be inconsistent with any provision of this chapter. Taxpayers are hereby required to comply not only with the requirements of this chapter, but also to comply with the Rules and Regulations.

All rules adopted under this section shall be published and posted on the internet.

SECTION 182.23 RENTAL AND LEASED PROPERTY.

(A) All property owners of real property located in the City of Canal Fulton, who rent or otherwise lease the same, or any part thereof, to any person for residential dwelling purposes, including apartments, rooms and other rental accommodations, and including but not limited to tenants of commercial, business and/or industrial premises, during any calendar year, or part thereof, commencing with the effective date of this section, shall file with the Tax Administrator on or before the January 31 first following such calendar year a written report disclosing the name, address and also telephone number, if available, of each tenant known to have occupied on December 31 during such calendar year such apartment, room or other residential dwelling rental property, and also including but not limited to tenants of commercial, business and/or industrial premises.

(B) Beginning January 1, 2016, all property owners who rent or otherwise lease the same, are to report within thirty (30) days after a new tenant occupies residential property and commercial, business and/or industrial premises, a report showing the names and addresses of each tenant who occupies residential and commercial, business and/or industrial premises within the corporation limits of the City of Canal Fulton, Ohio.

(C) Beginning January 1, 2016, all property owners who rent or otherwise lease the same, are to report within thirty (30) days after a new tenant vacates residential property and commercial, business and/or industrial premises, a report showing the names and addresses of each tenant who vacates residential and commercial, business and/or industrial premises within the corporation limits of the City of Canal Fulton, Ohio.

(D) The Tax Administrator may order the appearance before him, or his duly authorized agent, of any person whom he believes to have any knowledge of the name, address and telephone number of any tenant of residential rental real property in the City of Canal Fulton. The Tax Administrator, or his duly authorized agent, is authorized to examine any person, under oath, concerning the name, address and telephone number of any tenant of residential real property located in the City of Canal Fulton. The Tax Administrator, or his duly authorized agent, may compel the production of papers and records and the attendance of all personal before him, whether as parties or witnesses, whenever he believes such person has knowledge of the name, address and telephone number of any tenant of residential real property in the City of Canal Fulton.

(E) Any property owner or person that violates one or more of the following shall be subject to Section 182.99 of this chapter:

(1) Fails, refuses or neglects to timely file a written report required by subsection (a) hereof; or

(2) Makes an incomplete or intentionally false written report required by subsection (a) hereof; or

(3) Fails to appear before the Tax Administrator or any duly authorized agent and to produce and disclose any tenant information pursuant to any order or subpoena of the Tax Administrator as authorized in this section; or

(4) Fails to comply with the provisions of this section or any order or subpoena of the Tax Administrator.

SECTION 182.24 SAVINGS CLAUSE.

This chapter shall not apply to any person, firm or corporation, or to any property as to whom or which it is beyond the power of Council to impose the tax herein provided for. Any sentence, clause, section or part of this chapter or any tax against or exception granted any individual or any of the several groups of persons, or forms of income specified herein if found to be unconstitutional, illegal or invalid, such unconstitutionality, illegality or invalidity shall affect only such clause, sentence, section or part of this chapter and shall not affect or impair any of the remaining provisions, sentences, clauses, sections or other parts of this chapter. It is hereby declared to be the intention of Council that this chapter would have been adopted had such unconstitutional, illegal or invalid sentence, or part hereof, not been included therein.

SECTION 25 COLLECTION OF TAX AFTER TERMINATION OF ORDINANCE.

(A) This chapter shall continue effective insofar as the levy of taxes is concerned until repealed, and insofar as the collection of taxes levied hereunder and actions or proceedings for collecting any tax so levied or enforcing any provisions of this chapter are concerned, it shall continue effective until all of said taxes levied hereunder in the aforesaid periods are fully paid and any and all suits and prosecutions for the collection of said taxes or for the punishment of violations of this chapter shall have been fully terminated, subject to the limitations contained in Section 182.12 and Section 182.99 hereof.

(B) Annual returns due for all or any part of the last effective year of this ordinance shall be due on the date provided in Sections 5 and Section 182.04 of this ordinance as though the same were continuing.

SECTION 182.26 RESERVED FOR FUTURE USE.

SECTION 182.99 VIOLATIONS; PENALTIES.

(A) Whoever violates Section 182.17, division (A) of Section 182.16, or Section 182.04 by failing to remit the City of Canal Fulton income taxes deducted and withheld from an employee, shall be guilty of a misdemeanor of the first degree and shall be subject to a fine of not more than \$1,000 or imprisonment for a term of up to six months, or both. If the individual that commits the violation is an employee, or official, of the City of Canal Fulton, the individual is subject to discharge from employment or dismissal from office.

(B) Any person who discloses information received from the Internal Revenue Service in violation of division (A) of Section 182.16 shall be guilty of a felony of the fifth degree and shall be subject to a fine of not more than \$5,000 plus the costs of prosecution, or imprisonment for a term not exceeding five years, or both. If the individual that commits

the violation is an employee, or official, of the City of Canal Fulton, the individual is subject to discharge from employment or dismissal from office.

(C) Each instance of access or disclosure in violation of division (A) of Section 182.16 constitutes a separate offense.

(D) If not otherwise specified herein, no person shall:

(1) Fail, neglect or refuse to make any return or declaration required by this ordinance;

(2) File any incomplete or false return;

(3) Fail, neglect or refuse to pay the tax, penalties or interest imposed by this chapter;

(4) Refuse to permit the Tax Administrator or any duly authorized agent or employee to examine his books, records, papers and federal and state income tax returns relating to the income or net profits of a taxpayer;

(5) Fail to appear before the Tax Administrator and to produce his books, records, papers or federal and state income tax returns relating to the income or net profits of a taxpayer upon order or subpoena of the Tax Administrator;

(6) Refuse to disclose to the Tax Administrator any information with respect to the income or net profits of a taxpayer;

(7) Fail to comply with the provisions of this ordinance or any order or subpoena of the Tax Administrator authorized hereby;

(8) Give to an employer false information as to his true name, correct social security number, and residence address, or fail to promptly notify an employer of any change in residence address and date thereof;

(9) Attempt to do anything whatsoever to avoid the payment of the whole or any part of the tax, penalties or interest imposed by this chapter.

(E) Any person who violates any of the provisions in Section 182.99 (D) shall be subject to the penalties provided for in Section 182.99 (A) of this chapter.

PENALTIES
OPERATING VEHICLE UNDER THE INFLUENCE RC 4511.19(A),(G) - 6 POINTS

No. and Type of Offense	Degree of Offense	Incarceration	Fines	Treatment	License Suspension	Driving Privileges	Restricted Plates and/or License/Interlock	Immobilization/Forfeiture
1 st in 10 years [simple OVI, low test or drug]	M-1	3 days jail <u>or</u> DIP. Up to 6 months. [If Δ given unlimited privileges with IID, jail to be suspended] ¹	\$375 - \$1,075	Optional	1 to 3 years	After 15 days ¹	Plates optional. License/interlock required with unlimited privileges.	No
1 st in 10 years and either: [a] high test, <u>or</u> [b] refusal with prior in 20 years	M-1	6 days jail <u>or</u> 3 days jail and DIP. Up to 6 months. [If Δ given unlimited privileges with IID, jail to be suspended] ¹	\$375 - \$1,075	Optional	1 to 3 years	After 15 days ¹	Plates required. License/interlock required with unlimited privileges.	No
2 nd in 10 years [simple OVI, low test or drug]	M-1	10 days jail <u>or</u> 5 days jail and 18 days HAEM and/or CAM. ² Up to 6 months.	\$525 - \$1,625	Alcohol/drug assessment and recommended treatment mandatory	1 to 7 years	After 45 days ²	Plates optional. License/interlock required if alcohol-related, optional if drug.	Immobilize 90 days if registered to Δ ^{4,5}
2 nd in 10 years and either: [a] high test, <u>or</u> [b] refusal with prior in 20 years	M-1	20 days jail <u>or</u> 10 days jail and 36 days HAEM and/or CAM. ² Up to 6 months.	\$525 - \$1,625	Alcohol/drug assessment and recommended treatment mandatory	1 to 7 years	After 45 days ³	Plates required. License/interlock required if alcohol-related, optional if drug.	Immobilize 90 days if registered to Δ ^{4,5}
3 rd in 10 years [simple OVI, low test or drug]	Unclassified misdemeanor	30 days jail <u>or</u> 15 days jail and 55 days HAEM and/or CAM. ² Up to 1 year.	\$850 - \$2,750	Alcohol/drug Addiction program mandatory	2 to 12 years [minimum may be reduced to 1 year]	After 180 days ^{3,6}	Plates required. License/interlock required if alcohol-related, optional if drug-related.	Forfeit if registered to Δ ⁷
3 rd in 10 years and either: [a] high test, <u>or</u> [b] refusal with prior in 20 years	Unclassified misdemeanor	60 days jail <u>or</u> 30 days jail and 110 days HAEM and/or CAM. ² Up to 1 year.	\$850 - \$2,750	Alcohol/drug addiction program mandatory	2 to 12 years [minimum may be reduced to 1 year]	After 180 days ^{3,6}	Plates required. License/interlock required if alcohol-related, optional if drug.	Forfeit if registered to Δ ⁷
Either: [a] 4 th or 5 th in 10 years, <u>or</u> [b] 6 th in 20 years [simple OVI, low test or drug]	F-4	60 days local incarceration, up to 1 year; <u>or</u> 60 days prison, with option of additional 6 to 30 months. ⁸	\$1,350 - \$10,500	Alcohol/drug addiction program mandatory	3 years to life	After 3 years ^{3,6}	Plates required. License/interlock required if alcohol-related, optional if drug.	Forfeit if registered to Δ ⁷
Either: [a] 4 th or 5 th in 10 years, <u>or</u> [b] 6 th in 20 years [and high test <u>or</u> refusal]	F-4	120 days local incarceration, up to 1 year; <u>or</u> 120 days prison, with option of additional 6 to 30 months. ⁸	\$1,350 - \$10,500	Alcohol/drug addiction program mandatory	3 years to life	After 3 years ^{3,6}	Plates required. License/interlock required if alcohol-related, optional if drug-related.	Forfeit if registered to Δ ⁷
2 nd felony lifetime [simple OVI, low test or drug]	F-3	60 days prison. Up to 36 months. ^{8,9}	\$1,350 - \$10,500	Alcohol/drug addiction program mandatory	3 years to life	After 3 years ^{3,6}	Plates required. License/interlock required if alcohol-related, optional if drug.	Forfeit if registered to Δ ⁷
2 nd felony lifetime, and either: [a] 1 st test, <u>or</u> [b] refusal	F-3	120 days prison. Up to 36 months. ^{8,9}	\$1,350 - \$10,500	Alcohol/drug addiction program mandatory	3 years to life	After 3 years ^{3,6}	Plates required. License/interlock required if alcohol-related, optional if drug.	Forfeit if registered to Δ ⁷
1 st or 2 nd felony lifetime with RC 2941.1413 specification	F-4 (1 st felony) F-3 (2 nd felony)	1, 2, 3, 4, or 5 years prison to be served prior and consecutive to any F-4 or F-3 penalties as set forth in boxes above and which may be imposed.	\$1,350 - \$10,500	Alcohol/drug addiction program mandatory	3 years to life	After 3 years ^{3,6}	Plates required. License/interlock required if alcohol-related, optional if drug.	Forfeit if registered to Δ ⁷

¹If defendant requests and court grants order of "unlimited driving privileges" with certified ignition interlock device (IID), it must suspend any jail term imposed (but the term must be served if order is violated during suspension period). RC 4510.022(C)(2)(c); RC 4519.11(G)(1)(a). Court may reduce up to one-half of the license suspension period. RC 4510.022(C)(2)(b). RC 4510.14 penalties apply if Δ fails to obtain restricted license. RC 4510.022(D)(2). Penalties for violation of IID order contained in RC 4510.022(E).
²HAEM" is house arrest with electronic monitoring. "CAM" is continuous alcohol monitoring. Within 60 days, court must issue finding of lack of jail space. RC 4511.19(G)(3).
³RC 4510.46 IID violation or operation of vehicle without IID is subject to RC 4510.13(A)(8) penalties. Operation without restricted license is subject to RC 4511.14 penalties.
⁴Court may terminate immobilization if privileges granted. Upon good cause showing that Δ violated any condition, immobilization may be reinstated. RC 4510.13(A)(5)(e)(ii).
⁵Waiver may be granted for "family or household member" if completely dependent on vehicle and immobilization would be undue hardship. RC 4503.235.
⁶No privileges may be granted on suspension imposed on offender who has had three or more convictions or guilty pleas within the preceding ten years. RC 4510.13(A)(3).
⁷If vehicle forfeiture is required and title is assigned/transferred, offender may be fined value of vehicle per national auto dealers' association publications. RC 4503.234(E).
⁸Under RC 2967.19, court has limited power to order early release for felony offender serving prison term imposed under RC 2929.13(G)(2).
⁹Ohio Supreme Court held in *State v. South*, 2015-Ohio-3930, that under RC 2929.14(B)(4), the maximum sentence for an F-3 OVI is 36 months rather than 5 years as provided in RC 4511.19(G)(1)(e). Although *South* involved an F-3 with an RC 2941.1413 specification, its logic would apply to any F-3 OVI.

OPERATING VEHICLE AFTER UNDERAGE ALCOHOL CONSUMPTION RC 4511.19(B),(H) - 4 POINTS

No. of Offense	Degree of Offense	Incarceration	Fines	Treatment	License Suspension	Driving Privileges	Restricted License/Interlock	Immobilization/Forfeiture
1 st in 1 year	M-4	0-30 days jail [If Δ given unlimited privileges with IID, jail to be suspended]	\$0 - \$250	Optional	90 days to 2 years [may be reduced up to half w/IID]	After 60 days	License/interlock required with unlimited privileges	No
2 nd or more in 1 year	M-3	0-60 days jail	\$0-\$500	Optional	1 to 5 years	After 60 days	Optional	No

PHYSICAL CONTROL WHILE UNDER THE INFLUENCE RC 4511.194 - 0 POINTS

No. of Offense	Degree of Offense	Incarceration	Fines	Treatment	License Suspension	Driving Privileges	Restricted License/Interlock	Immobilization/Forfeiture
Any	M-1	0-180 days jail	\$0 - \$1,000	Optional	Up to 1 year	No "hard-time"	Optional	No

OHIO IMPAIRED DRIVING LAW

TYPES OF OFFENSES

- Operation under the influence of alcohol, drug of abuse or both. RC 4511.19(A)(1)(a).
- Operation with concentration of alcohol specified below. RC 4511.19(A)(1)(b)-(i).

Alcohol Level	Whole Blood		Blood Serum or Plasma		Breath		Urine	
Low Test	≥ .08%	§(A)(1)(b)	≥ .096%	§(A)(1)(c)	≥ .08g	§(A)(1)(d)	≥ .11g	§(A)(1)(e)
	< .17%		< .204%		< .17g		< .238g	
High Test	≥ .17%	§(A)(1)(f)	≥ .204%	§(A)(1)(g)	≥ .17g	§(A)(1)(h)	≥ .238g	§(A)(1)(i)

- Operation with concentration of controlled substance specified below. RC 4511.19(A)(1)(j)-(xi).

Controlled Substance	Urine	Whole Blood, Blood Serum or Plasma	Section No.
Amphetamine	≥ 500 ng	≥ 100 ng	(A)(1)(j)(i)
Cocaine	≥ 150 ng	≥ 50 ng	(A)(1)(j)(ii)
Cocaine Metabolite	≥ 150 ng	≥ 50 ng	(A)(1)(j)(iii)
Heroin	≥ 2000 ng	≥ 50 ng	(A)(1)(j)(iv)
Heroin Metabolite (6-monoacetyl morphine)	≥ 10 ng	≥ 10 ng	(A)(1)(j)(v)
L.S.D.	≥ 25 ng	≥ 10 ng	(A)(1)(j)(vi)
Marihuana	≥ 10 ng	≥ 2 ng	(A)(1)(j)(vii)
Marihuana Metabolite and under the influence	≥ 15 ng	≥ 5 ng	(A)(1)(j)(viii)(I)
Marihuana Metabolite	≥ 35 ng	≥ 50 ng	(A)(1)(j)(viii)(II)
Methamphetamine	≥ 500 ng	≥ 100 ng	(A)(1)(j)(ix)
Phencyclidine	≥ 25 ng	≥ 10 ng	(A)(1)(j)(x)
Salvia divinorum and salvinorin A	To be specified by State Board of Pharmacy rule	To be specified by State Board of Pharmacy rule	(A)(1)(j)(xi)

- Operation under the influence of alcohol, drug of abuse or both, with prior OVI conviction in 20 years, and with current refusal of chemical test or tests. RC 4511.19(A)(2).
- Operation by person under age 21 with concentration of alcohol specified below. RC 4511.19(B)(1)-(4).

Whole Blood		Blood Serum or Plasma		Breath		Urine	
≥ .02%	§(B)(1)	≥ .03%	§(B)(2)	≥ .02g	§(B)(3)	≥ .028g	§(B)(4)
< .08%		< .096%		< .08g		< .11g	

- Having physical control while under the influence of alcohol, drug of abuse or both, or with concentration of alcohol or controlled substance equal to or greater than §(A)(1)(b)-(e) or (j) amounts. RC 4511.194(B)(1)-(3).

ADMINISTRATIVE LICENSE SUSPENSIONS¹

Refusal of Chemical Test RC 4511.191(B)

No. of Refusal/ Offense in 10 Years	Type and Length ² of Suspension	Driving Privileges	Restricted Plates	Restricted license/ Interlock ³
1 st	Class C (1 year)	After 30 days	Optional	Optional
2 nd	Class B (2 years)	After 90 days	Optional	Optional
3 rd	Class A (3 years)	After 1 year ⁴	Optional	Optional
4 th or more	5 years	After 3 years ⁴	Optional	Optional

Failed Chemical Test⁵ RC 4511.191(C)

No. of Offense in 10 Years	Type and Length ⁶ of Suspension	Driving Privileges	Restricted Plates	Restricted license/ Interlock ³
1 st	Class E (90 days)	After 15 days	Optional	Optional
2 nd	Class C (1 year)	After 45 days	Optional	Optional
3 rd	Class B (2 years)	After 180 days ⁷	Optional	Required if alcohol-related; optional if drug.
4 th or more	Class A (3 years)	After 3 years ⁷	Optional	Required if alcohol-related; optional if drug.

¹The imposition of an ALS, or a violation of RC 4506.15(A), results in a one-year commercial driver's (CDL) license disqualification. A second anytime results in a lifetime disqualification. RC 4506.16(D). No CDL privileges may be granted on an ALS or OVI suspension. RC 4510.13(A)(4). Further, CDL operators are subject to separate offenses prohibiting lower alcohol and/or controlled substance levels while operating a commercial vehicle. RC 4506.15.

²Refusal suspension terminates upon guilty or no contest plea resulting in conviction with time served to be credited against judicial suspension. RC 4511.191(B)(2). However, a subsequent finding of not guilty does not affect the suspension. RC 4511.191(D)(1).

³A RC 4510.46 certified ignition interlock device (IID) violation, or operation of vehicle without IID, is subject to RC 4510.13(A)(8) penalties. Operation without a restricted license is subject to RC 4511.14 penalties.

⁴No privileges may be granted to offender with refusal who has had three or more test refusals within the preceding ten years. RC 4510.13(A)(3).

⁵Failed chemical test result is a concentration of alcohol or controlled substance equal to or greater than RC 4511.19(A)(1)(b)-(e) or (j) amounts. RC 4511.191(C)(1).

⁶Suspension for failing test terminates upon guilty or no contest plea resulting in conviction with time served to be credited against judicial suspension. RC 4511.191(C)(2). Under RC 4511.191(D)(1), any subsequent finding of not guilty does not affect the suspension. But under RC 4511.197(D), where the suspension is continued upon appeal, a subsequent finding of not guilty terminates it.

⁷No privileges may be granted to offender with failed test who has had three or more convictions or guilty pleas within the preceding ten years. RC 4510.13(A)(3).

Appeal RC 4511.197

An administrative license suspension may be appealed at the initial appearance (5 day hearing), or within 30 days of the same.

The scope of appeal is limited to determining whether one or more of the following conditions have not been met:^{*}

- Whether the officer had reasonable ground to believe the person was OVI, OVUAC, or in physical control in violation of statute or municipal ordinance, and whether the person was in fact placed under arrest. RC 4511.197(C)(1).
- Whether the officer requested the person to submit to a chemical test or tests. RC 4511.197(C)(2).
- Whether the officer informed the person of consequences of taking or refusing test or tests; or for repeat OVI offender that would be required to be sentenced under RC 4511.19(G)(1)(c),(d), or (e), that in event of test refusal officer could use whatever reasonable means were necessary to ensure the person submitted to a blood test. RC 4511.197(C)(3).
- Whichever of the following applies:
 - if a test refusal suspension was imposed, whether the person refused to submit to test or tests requested by the officer, or
 - if a failed test suspension was imposed, whether at the time of the offense, the bodily substance tested contained a prohibited concentration of alcohol or a listed controlled substance or metabolite. RC 4511.197(C)(4).

^{*}Note, however, that BMV Form 2261 (ALS Court Disposition Notification), sets forth additional reasons for appeal not contained in RC 4511.197(C).

OHIO DRIVER'S LICENSE LAW

POINTS FORMULA RC 4510.036(C)	
SIX POINT VIOLATIONS	FOUR POINT VIOLATIONS
Aggravated vehicular homicide, vehicular homicide, vehicular manslaughter aggravated vehicular assault, or vehicular assault	Operation of vehicle after underage consumption ¹
Willful fleeing and eluding law enforcement officer	Operation in willful or wanton disregard of safety of persons or property
Failure to stop and disclose identity at scene of accident	Exceeding speed limit by > 30 mph
Street racing	TWO POINT VIOLATIONS
Driving under a 12-point, OVI, or ALS suspension	Exceeding speed limit of 55 or higher by > 10 mph but ≤ 30 mph
Driving under the influence of alcohol, drug of abuse, or both ¹	Exceeding speed limit of less than 55 mph by > 5 mph but ≤ 30 mph
Unauthorized use of vehicle (that does not involve an aircraft or motorboat)	Operating in violation of registrar's license restriction
Any felony motor vehicle violation; any felony committed with a motor vehicle	RC 4510.11, RC 4510.111, RC 4510.16, RC 4510.21, or any DUS ordinance
	All other moving violations, except for RC 4510.12, which is 0 points

RC 4507.35 - FAILURE TO DISPLAY LICENSE OR PROOF OF LICENSE - 0 POINTS

Level/No. of Offense	Degree of Offense	Incarceration/Community Service	Fines	Class 7 Suspension (≤ 1 year)	Immobilization	Forfeiture	Impound Plates Required
First or second in 3 years	Unclassified misdemeanor	0 - 500 hours community service ²	\$0 - \$1,000	No	No	No	No
Third or more in 3 years	M-1	0 - 180 days	\$0 - \$1,000	No	No	No	No

RC 4510.037(J) - DRIVING UNDER 12-POINT SUSPENSION - 6 POINTS

Level/No. of Offense	Degree of Offense	Incarceration	Fines	Class 7 Suspension (≤ 1 year)	Immobilization	Forfeiture	Impound Plates Required
Any	M-1	3 - 180 days	0 - \$1,000	No	No	No	No

RC 4510.11 - DRIVING UNDER SUSPENSION OR IN VIOLATION OF LICENSE RESTRICTION³ - 2 POINTS

Level/No. of Offense (includes prior RC 4510.111 and 4510.16)	Degree of Offense	Incarceration	Fines	Restitution for loss due to accident	Class 7 Suspension (≤ 1 year)	Immobilization	Forfeiture	Impound Plates Required ⁴
First in 3 years	M-1	0 - 180 days	\$0 - \$1,000	Up to \$5000 if no proof of Δ's FRA	Optional	No	No	No
Second in 3 years	M-1	0 - 180 days	\$0 - \$1,000	Up to \$5000 if no proof of Δ's FRA	Optional	Optional 30 days if Δ owns vehicle	No	Optional 30 days if Δ owns vehicle
Third in 3 years	M-1	0 - 180 days	\$0 - \$1,000	Up to \$5000 if no proof of Δ's FRA	Optional	Optional 60 days if Δ owns vehicle	No	Optional 60 days if Δ owns vehicle
Fourth or more in 3 years	M-1	0 - 180 days	\$0 - \$1,000	Up to \$5000 if no proof of Δ's FRA	Optional	No	Optional if Δ owns vehicle ⁵	Optional

RC 4510.111 - DRIVING UNDER SUSPENSION - 2 POINTS

(imposed under RC 2151.354, RC 2151.87, RC 2935.27, RC 3123.58, RC 4301.99, RC 4510.032, RC 4510.22, or RC 4510.33)

Level/No. of Offense (includes prior RC 4510.11 and 4510.16)	Degree of Offense	Incarceration/Community Service	Fines	Restitution for loss due to accident	Class 7 Suspension (≤ 1 year)	Immobilization	Forfeiture	Impound Plates Required
First or second in 3 years	Unclassified misdemeanor	0 - 500 hours community service ²	\$0 - \$1,000	No	No	No	No	No
Third in 3 years	M-4	0 - 30 days	\$0 - \$250	Up to \$5000 if no proof of Δ's FRA	No	No	No	No

RC 4510.12 - OPERATING MOTOR VEHICLE OR MOTORCYCLE WITHOUT VALID LICENSE - 0 POINTS

Level/No. of Offense	Degree of Offense	Incarceration/Community Service	Fines	Class 7 Suspension (≤ 1 year)	Immobilization	Forfeiture	Impound Plates Required
Never licensed RC 4510.12(C)(1) First anytime	Unclassified misdemeanor	0 - 500 hours community service ²	\$0 - \$1,000	No	No	No	No
Second or more anytime	M-1	0 - 180 days	\$0 - \$1,000	No	No	No	No
Expired license RC 4510.12(C)(2) First or second in 3 years	MM	No	\$0 - \$150	No for first offense or if prior was > 3 years. Optional if a prior in 3 years and expired > 6 months.	No	No	No
Third or more in 3 years	M-1	0 - 180 days	\$0 - \$1000		No	No	No

¹No points are to be assessed against a person who violates RC 4511.01 to RC 4511.78, and RC 4513.01 to RC 4513.37, while operating a bicycle. RC 4511.52(B).

²Defendant may not be sentenced to jail or community residential sanction. Failure to do community service may be punishable as indirect criminal contempt. RC 2705.02

³It is an affirmative defense that accused drove because of substantial emergency and no other person was reasonably able to drive in response to the same. RC 4510.04.

⁴The court may impound the plates of any vehicle registered in the name of the defendant. See RC 4507.02(B)(1) and RC 4507.164.

⁵If title to subject vehicle is assigned or transferred, offender may be fined value of vehicle per national automobile dealer's association publications. RC 4503.234(E).

RC 4510.14 - DRIVING UNDER OVI SUSPENSION¹ - 6 POINTS

Level/No. of Offense	Degree of Offense	Incarceration	Fines	Restitution for loss due to accident	Class 7 Suspension (< 1 year)	Immobilization	Forfeiture	Impound Plates Required ²
First in 6 years	M-1	3 - 180 days jail ³ or 30 - 180 days HAEM ⁴	\$250 - \$1,000	Up to \$5000 if no proof of Δ's FRA	Mandatory	Mandatory 30 days if Δ owns vehicle	No	Mandatory 30 days if Δ owns vehicle
Second in 6 years	M-1	10 days to 1 year ³ jail or 90 days to 1 year HAEM ⁴	\$500 - \$2,500	Up to \$5000 if no proof of Δ's FRA	Mandatory	Mandatory 60 days if Δ owns vehicle	No	Mandatory 60 days if Δ owns vehicle
Third or more in 6 years	Misdemeanor	30 days to 1 year jail ³ No HAEM ⁴	\$500 - \$2,500	Up to \$5000 if no proof of Δ's FRA	Mandatory	No	Mandatory if Δ owns vehicle ⁵	Optional if Δ owns vehicle

RC 4510.16 - DRIVING UNDER FRA SUSPENSION/CANCELLATION/NONPAYMENT JUDGMENT^{1a6} - 2 POINTS

Level/No. of Offense (includes prior RC 4510.11 and 4510.111)	Degree of Offense	Incarceration/Community Service	Fines	Restitution for loss due to accident	Class 7 Suspension (< 1 year)	Immobilization	Forfeiture	Impound Plates Required
First or second in 3 years	Unclassified misdemeanor	0 - 500 hours community service ⁷	\$0 - \$1,000	Up to \$5000 if no proof of Δ's FRA	No	No	No	No
Third in 3 years	M-4	0 - 30 days	\$0 - \$250	Up to \$5000 if no proof of Δ's FRA	No	No	No	No

RC 4510.21 - FAILURE TO REINSTATE LICENSE¹ - 2 POINTS

Level/No. of Offense	Degree of Offense	Incarceration/Community Service	Fines	Class 7 Suspension (< 1 year)	Immobilization	Forfeiture	Impound Plates Required
First or second in 3 years	Unclassified misdemeanor	0 - 500 hours community service ⁷	\$0 - \$1,000	Optional	No	No	No
Third or more in 3 years	M-1	0 - 180 days	\$0 - \$1,000	Optional	No	No	No

RC 4511.203 - WRONGFUL ENTRUSTMENT OF MOTOR VEHICLE - 0 POINTS

Level/No. of Offense	Degree of Offense	Incarceration/Community Service	Fines	Class 7 Suspension (< 1 year)	Immobilization	Forfeiture	Impound Plates Required ¹
First in 3 years: RC 4511.203(A)(1),(2) or (3)	Unclassified misdemeanor	0 - 500 hours community service ⁷	\$0 - \$1,000	Optional	Optional 30 days	No	Optional 30 days
RC 4511.203(A)(4) or (5)	M-1	0 - 180 days					
Second in 3 years: RC 4511.203(A)(1),(2) or (3)	Unclassified misdemeanor	0 - 500 hours community service ⁷	\$0 - \$1,000	Optional	Optional 60 days	No	Optional 60 days
RC 4511.203(A)(4) or (5)	M-1	0 - 180 days					
Third or more in 3 years: RC 4511.203(A)(1),(2), or (3) or RC 4511.203(A)(4) or (5)	M-1	0 - 180 days	\$0 - \$1,000	Optional	No	Optional ⁵	Optional

¹It is an affirmative defense that the accused drove because of substantial emergency and no other person was reasonably able to drive in response to the same. RC 4510.04.

²The court may impound the plates of any vehicle registered in the name of the defendant. See RC 4507.02(B)(1) and RC 4507.164.

³A court located within a county served by board establishing an alternative sentencing center may sentence an "eligible offender" to center for an OVI and/or a driving under an OVI suspension. RC 307.932.

⁴HAEM means house arrest with electronic monitoring. Within 60 days, court must issue finding of lack of jail space. RC 4510.14(C).

⁵If title to subject vehicle is assigned or transferred, offender may be fined value of vehicle per national automobile dealer's association publications.

⁶It is an affirmative defense that the suspension resulted from the person's failure to respond to a random financial responsibility request, and at the time of the request, the person was in compliance with requirements as shown by proof of financial responsibility then in effect. RC 4510.04.

⁷Defendant may not be sentenced to jail or community residential sanction. Failure to do community service may be punishable as indirect criminal contempt. RC 2705.02.

LIMITED DRIVING PRIVILEGES

➤ Court-Imposed Suspensions: A court may grant limited driving privileges except for:

- Any part of a class 2 suspension for a felony conviction, or during the first 3 years of a class 1 suspension for a second misdemeanor offense, imposed for failure to comply with an order or signal of a police officer. RC 2921.331(E)
- The "hard-time" of OVI, OVIAC, or ALS RC 4510.13(A).
- Child endangering involving operating under the influence, and with three or more prior equivalent offenses within six years. RC 2919.22(G).
- To offender whose license was suspended for a second or third traffic offense before his or her 18th birthday and who has three or more violations under RC 2919.22(G)(2)(b) to (g) violations within the prior six years. RC 4510.31(C)(1)(e).
- The operation of a commercial vehicle by person with suspended driver's license or CDL or commercial motor vehicle disqualification. RC 4506.161.

➤ Bureau of Motor Vehicles Suspensions: A court may not grant limited driving privileges except for:

- Extension of time, up to 180 days, for offender to reasonably acquire reinstatement fees if payment of fees is the only impediment to reinstatement. Privileges may be for occupational or "family necessity" only. RC 4510.10(D)(2).
- FRA suspensions as follows:
 - First violation: court-ordered privileges not required; reinstatement immediately restores privileges. RC 4509.101(A)(2)(a).
 - Second violation within 5 yrs: with FR and compliance with RC 4509.101(A)(5); no privileges allowable first 15 days. RC 4509.101(A)(2)(b).
 - Third violation within 5 yrs: with FR and compliance with RC 4509.101(A)(5); no privileges allowable first 30 days. RC 4509.101(A)(2)(c).
- Upon an appeal of a twelve-point suspension. RC 4510.037(G).
- Upon certain juvenile probationary suspensions by the issuing court upon finding that the person's ability to continue employment, educational or vocational training, or treatment will be seriously affected. RC 4510.31(C)(1).
- For Class D suspensions on Ohio residents for drug convictions from other state or federal court, except during "hard-time" of same. RC 4510.17(E).

➤ Conditions: In granting limited driving privileges, the court:

- Shall specify the purposes, times and places of the privileges. RC 4510.021(A).
- Shall require the offender to provide proof of financial responsibility. RC 4510.021(E).
- May impose any other reasonable conditions including requiring immobilizing and disabling device and/or restricted plates. RC 4510.021(A)(C).

➤ Purposes: Privileges may be granted for:

- Occupational, educational, vocational, or medical purposes. RC 4510.021(A)(1).
- Taking driver's or commercial driver's license examination. RC 4510.021(A)(2).
- Attending court-ordered treatment. RC 4510.021(A)(3).
- Any other purpose the court determines to be appropriate. RC 4510.021(A)(4).
- For juveniles, practice driving with parent, guardian, or custodian in the seat beside the juvenile. RC 4510.021(D).
- "Unlimited driving privileges" with certified ignition device may be given to first (within 10 years) OVI offender. RC 4510.022(C)(2)(c); RC 4511.19(G)(1)(a).

RECORD OF ORDINANCES

Ordinance No. <u>4-18</u>	Passed _____, 20____
<p>AN ORDINANCE AMENDING TITLE THREE - UTILITIES OF CHAPTER NINE - STREETS, UTILITIES AND PUBLIC SERVICE CODE OF THE CODIFIED ORDINANCES OF CANAL FULTON, OHIO ADDING CHAPTER 938 - STORMWATER UTILITY AND REPEALING ANY ORDINANCES IN CONFLICT THEREWITH.</p> <p>WHEREAS, the Council of the City of Canal Fulton, Ohio has recommended that Title Three - Utilities of Chapter Nine - Streets, Utilities and Public Service Code of the Codified Ordinances of Canal Fulton be amended.</p> <p>NOW THEREFORE BE IT ORDAINED BY THE COUNCIL OF THE CITY OF CANAL FULTON OHIO THAT:</p> <p>Chapter 938 entitled Stormwater Utility is hereby created pursuant to legislation attached as Exhibit "A" and incorporated by reference herein and Repealing any Ordinances in conflict therewith.</p> <p>_____ Joseph A. Schultz, Mayor</p> <p>ATTEST:</p> <p>_____ Teresa Dolan, Clerk-of-Council</p> <p>I, Teresa Dolan, Clerk-of-Council of the City of Canal Fulton, Ohio, do hereby certify that this is a true and correct copy of Ordinance _____ 2018, duly adopted by the Council of the City of Canal Fulton, on the date of _____, 2018, and that publication of the foregoing Ordinance was duly made by listing same on the city's web-site and by posting true and correct copies thereof at three of the most public places in said corporation as determined by Council as follows: Canal Fulton Post Office, Canal Fulton Library and Canal Fulton City Hall each for a period of fifteen days, commencing on the _____ day of _____, 2018.</p> <p>_____ Teresa Dolan, Clerk-of-Council</p> <p>SEF/bp</p>	

EXHIBIT "A"**CHAPTER 938
Stormwater Utility**

- 938.01 Stormwater Utility
- 938.02 Findings, Determinations and Power
- 938.03 Definitions
- 938.04 Stormwater Fee
- 938.05 Stormwater Fee Collection
- 938.06 Stormwater Drainage Fund
- 938.07 Stormwater District Review and Appeals Board
- 938.08 Flooding, Liability
- 938.09 Notice to Correct Drainage
- 938.10 Emergencies, Abatement
- 938.11 Abatement Costs
- 938.12 Emergency Situations
- 938.13 Penalty

938.01 Stormwater Utility

It is hereby declared necessary for the protection of the public health, safety, welfare and convenience of the City of Canal Fulton ("the City") and its inhabitants to codify the establishment of a storm drainage utility (hereinafter "Stormwater Utility" or "Utility") and to codify just and equitable rates or charges to be paid to the City for the use of such services which shall be used for the payment of the cost of the management, maintenance, operation, repair, construction, reconstruction, enlargement, replacement and related costs of the Stormwater Management System and items relating to the City Stormwater Management Plan as required through the Ohio Environmental Protection Agency (OEPA).

938.02 Findings, Determinations and Power

It is hereby found, determined, and declared that those elements of the System which provide for the collection, treatment and disposal of stormwater and regulation of ground water are of benefit and provide services to all property within the incorporated City limits, including property not presently served by the storm elements of the System. The beneficiaries of the System include all real properties within the City of Canal Fulton which benefit by the provision, operation and improvement of the System. Such benefits may include, but are not limited to, the provision of adequate systems of collection, conveyance, detention, treatment and release of stormwater, the reduction of hazard to property and life resulting from stormwater runoff, improvement in general health and welfare through reduction of undesirable stormwater conditions, and improvement to the water quality in the storm and surface water system and its receiving waters.

The stormwater utility, under the direction of the City Manager shall, and does, have the power to:

- (a) Prepare regulations as needed to implement this Chapter and forward the same to City Council for consideration and adoption, and adopt such policies and procedures as are required to implement said regulations or carry out other responsibilities of the utility.
- (b) Administer the acquisition, design, construction, maintenance and operation of the System, including capital improvements.
- (c) Administer and enforce this Chapter and all regulations and procedures adopted relating to the design, construction, maintenance, operation and alteration of the System including, but not limited to, the quantity, quality and/or velocity of the stormwater conveyed thereby.
- (d) Inspect private systems as necessary to determine the compliance of such systems with this Chapter and any regulations adopted pursuant to this Chapter.
- (e) Advise City Council, the City Administration and City departments on matters relating to the utility.
- (f) Prepare and revise a comprehensive drainage plan for adoption by City Council periodically.
- (g) Review plans, approve or deny, inspect and accept extensions to the System.

(h) Establish and enforce regulations to protect and maintain water quality within the System in compliance with water quality standards established by the City, State, regional and/or federal agencies as now adopted or hereafter amended.

(i) Analyze the cost of services and benefits provided, and the System and structure of fees, charges, fines and other revenues of the utility annually.

938.03 Definitions

For the purpose of this Chapter, the following definitions shall apply; words used in the singular shall include the plural, and the plural, the singular; words used in the present tense shall include the future tense, and the masculine pronouns shall refer to all persons. The word "shall" is mandatory and not discretionary. The word "may" is permissive. Words not defined herein shall be construed to have the meaning given by common and ordinary use as defined in the latest edition of Webster's Dictionary.

(A) **"Billing period"** means the period identified from the first day of the month to the last day of the month. All bills rendered during a month are for the period beginning on the first day of the same month and are valid for that entire month unless otherwise identified. When a developed or undeveloped property that does not receive City sanitary sewer service changes ownership during a billing period, the account existing on the first day of the billing period shall be liable for the prorated portion of the drainage fee for that billing period from the first day of the billing period until the day the property transaction is recorded with the Stark County Recorder.

(B) **"Bonds"** mean revenue bonds, notes, loans or any other debt obligations issued or incurred to finance the costs of construction.

(C) **"Calendar year"** means a twelve month period commencing on the first day of January of any year.

(D) **"Costs of construction"** means costs reasonably incurred in connection with providing capital improvements to the System or any portion thereof, including, but not limited to, the costs of:

- (1) Acquisition of all property, real or personal, and all interests in connection therewith including all rights-of-way and easements therefore.
- (2) Physical construction, installation and testing, including the costs of labor, services, materials, supplies and construction services used in connection therewith.
- (3) Architectural, engineering, legal and other professional services.
- (4) Insurance premiums taken out and maintained during construction, to the extent not paid for by a contractor for construction and installation.
- (5) Any taxes or other charges which become due during construction.
- (6) Expenses incurred by the City or on its behalf with its approval in seeking to enforce any remedy against contractor or sub-contractor in respect of any default under a contract relating to construction.
- (7) Principal of interest of any bonds.
- (8) Miscellaneous expenses incidental thereto.

(E) **"Debt service"** means, with respect to any particular calendar year and any particular series of bonds, and amount equal to the sum of (i) all interest payable on such bonds during such calendar year, plus (ii) any principal installments of such bonds during such calendar year.

(F) **"Developed property"** means that which has been altered from its natural state by the removal of vegetation and/or topsoil or by the addition of any improvements such as a building, structure, impervious surface, change of grade, or landscaping. For new construction, a property shall be considered developed pursuant to this ordinance:

- (1) Upon issuance of a Certificate of Occupancy, or upon completion of construction of final inspection if no such certificate is issued; or
- (2) Where construction is at least 50 percent complete and construction is halted for a period of three months.
- (3) Where vegetation and/or topsoil have been removed leaving exposed soil surfaces for a period of three months.

RECORD OF RESOLUTIONS

SEAR GRAPHICS 800-81-POLICE FORM NO. 50048

Resolution No. 1-18

Passed _____, 20____

A RESOLUTION BY THE COUNCIL
OF THE CITY OF CANAL FULTON,
OHIO TO ENTER INTO A
TRANSPORTATION AGREEMENT
WITH THE CITY OF MASSILLON,
OHIO FOR THE TRANSPORTATION
OF INCARCERATED PRISONERS.

WHEREAS, the Council of the City of Canal Fulton, Ohio desires to enter into an agreement with the City of Massillon, Ohio for the transportation of Prisoners to and from the Stark County, Ohio Jail and and the Massillon Municipal Court.

NOW THEREFORE, BE IT RESOLVED BY THE COUNCIL OF THE CITY OF CANAL FULTON, OHIO, THAT:

The City of Canal Fulton agrees to enter into a Transportation Agreement with the City of Massillon, Ohio for the Transportation of Incarcerated Prisoners pursuant to proposal attached as Exhibit "A" and incorporated by reference herein.

Joseph A. Schultz, Mayor

ATTEST:

Teresa Dolan, Clerk-of-Council

I, Teresa Dolan, Clerk-of-Council of the City of Canal Fulton, Ohio, do hereby certify that this is a true and correct copy of Resolution _____-18, duly adopted by the Council of the City of Canal Fulton, on the date of _____, 2018 and that publication of the foregoing Resolution was duly made by listing same on the city's web-site and by posting true and correct copies thereof at three of the most public places in said corporation as determined by Council as follows: Canal Fulton Post Office, Canal Fulton Public Library and Canal Fulton City Hall each for a period of fifteen days, commencing on the _____ day of _____, 2018.

Teresa Dolan, Clerk-of-Council

SEF/bp

Exhibit "A"**MASSILLON CITY AND CITY OF CANAL FULTON
TRANSPORTATION AGREEMENT**

This Agreement entered into this 5th day of December 2017, by and between City of Canal Fulton, Stark County, Ohio, a political subdivision, hereafter "Agency", and the City of Massillon, Ohio, a municipal corporation, hereafter "Massillon".

WHEREAS Massillon will continue to operate a holding facility for the holding of incarcerated prisoners for Massillon Municipal Court appearances; and

WHEREAS, Massillon has agreed to be responsible for the transportation of said prisoners to and from the Stark County Jail with regard to appearances required in the Massillon Municipal Court; and

WHEREAS, Massillon and Agency wish to set forth the terms of their agreement with regard to the fees to be paid by Agency to Massillon for the transportation of such prisoners to and from the Stark County Jail and the Massillon Municipal Court.

THEREFORE, it is agreed by and between Massillon and Agency as follows:

1. Massillon shall be responsible for transportation of Agency's prisoners booked at the Stark County Jail to and/or from the Stark County Jail to the Massillon Municipal Court for court appearances.

- A. In consideration of Massillon bearing the cost and expense for the transportation of such prisoners Agency shall pay to Massillon, for the period of January 1st 2018 Through December 31st, 2018, \$125.00 per prisoner transported.

The amounts owed by Agency for the 2018 calendar year shall be paid in four quarterly installments by the Agency. Massillon will bill Agency for amount due under this Agreement in the months of January, April, July and October. Agency will pay the quarterly amount due within thirty (30) days.

2. Warrant Service:

In the event an Agency makes an arrest upon a Warrant, and the Warrant is not a Warrant issued by the Massillon Police Department, the arresting Agency shall be responsible for transportation of said prisoner to the Stark County Jail for booking. In the event the Agency makes an arrest upon a Massillon Police Department Warrant, the arresting Agency may drop the prisoner off at the Massillon Police Department or make arrangements to meet at a mutually acceptable location to turn the arrestee over to the Massillon Police Department for transportation and booking.

3. Reportable Offenses:

When an Arresting Agency chooses to summons, rather than book a person charged with a reportable offense, and the person is sent to MPD for processing, the Agency will be charged a fee of \$20.00 per processing.

4. Additional Provisions:

Massillon further agrees to provide the following:

- A. Routine medical attention that may be required and can be provided at the Massillon City Jail;
- B. Transportation to a hospital emergency room or other local clinic in cases where medical attention other than routine is required and such transportation can be safely and properly provided in a police department vehicle;
- C. A guard for the prisoner while at the hospital for a period not to exceed three (3) hours, provided that no overtime costs are incurred to supply the guard;

5. In consideration of the foregoing, Agency covenants and agrees to pay Massillon the

following:

- A. The total cost of using a Massillon police officer to serve as a guard while the Agency prisoner is confined to a hospital, except as provided in section (2) above. A minimum of two (2) hours will be charged in the event that a hospital guard is required. Such costs shall include any overtime costs or other payroll costs associated with supplying a guard officer. Agency shall be given notice and an opportunity to supply personnel of its own law enforcement agency to serve as a guard while the prisoner is confined in a hospital. Massillon police officer shall serve only as a guard after Agency has been given notice and failed to supply a guard pursuant to this section.
- B. It is understood that individual prisoners are primarily responsible for all costs of medical treatment or special medicines required in their treatment. Agency agrees to assume responsibility for any medical costs for which an Agency prisoner cannot be held responsible. In the event that Massillon is adjudicated liable for costs incurred by a Agency prisoner, Agency shall reimburse Massillon for said amount. However, Agency shall not be responsible for payment of the above costs of special medicines, medical attention or burial costs where the cause of death of the cause of illness or injury requiring medical attention or the administration of special medicines was the result of malfeasance, nonfeasance, neglect of duty or any other action of an employee and/or police officer of Massillon.

This Agreement shall take effect in January 1, 2018, and remain in effect until December 31, 2018, unless superseded or rescinded, however, either party may terminate this agreement upon thirty (30) days written notice to the other party.

This Agreement constitutes the entire agreement between Massillon and Agency. All other agreements concerning the booking and handling of prisoners, whether written or verbal, are hereby rescinded. Nothing in the Agreement shall be construed to provide any agreement, benefit or cause of action to any third party.

IN WITNESS WHEREOF, the parties have affixed their signatures below:

WITNESS:

CITY OF MASSILLON

Kathy Catazaro-Perry, Mayor

Keith Moser, Chief of Police

WITNESSES:

CITY OF CANAL FULTON,
STARK COUNTY, OHIO

Joe Shultz, Mayor

Douglas Swartz, Chief of Police

22

RECORD OF RESOLUTIONS

PEAR GRAPHICS 800-325-8994 FORM NO. 8045

Resolution No. 2-18

Passed _____, 20____

A RESOLUTION BY THE COUNCIL
OF THE CITY OF CANAL FULTON,
OHIO TO ENTER INTO A CONTRACT
WITH THE CITY OF MASSILLON,
OHIO LAW DEPARTMENT
PROVIDING FOR PROSECUTION OF
CRIMINAL AND TRAFFIC
OFFENDERS IN THE MASSILLON
MUNICIPAL COURT AND
PERFORMANCE OF OTHER
RELATED TRAFFIC AND CRIMINAL
LEGAL SERVICES FOR CANAL
FULTON, OHIO.

WHEREAS, the City of Canal Fulton, Ohio has sought a proposal for
performance of various prosecutorial services, and

WHEREAS, the City of Massillon, Ohio has submitted a contractual
proposal for same that is acceptable to the City.

NOW THEREFORE, BE IT RESOLVED BY THE COUNCIL OF THE
CITY OF CANAL FULTON, OHIO, THAT:

The City of Canal Fulton, Ohio agrees to enter into a contract with the
City of Massillon Ohio Law Department providing for prosecution of criminal
and traffic offenders in the Massillon Municipal Court and performance of other
related and criminal legal services for the City of Canal Fulton for the period
of February 1, 2018 through and including January 31, 2019 pursuant to
agreement attached as Exhibit "A" and incorporated by reference herein.

Joseph A. Schultz, Mayor

ATTEST:

Teresa Dolan, Clerk-of-Council

I, Teresa Dolan, Clerk-of-Council of the City of Canal Fulton, Ohio, do hereby
certify that this is a true and correct copy of Resolution _____18 duly

RECORD OF RESOLUTIONS

DEAN GRAPHICS 800-300-8000 FORM NO. 8000

Resolution No. _____ Passed _____, 20____

adopted by the Council of the City of Canal Fulton, on the date of _____, 2018 and that publication of the foregoing Resolution was duly made by listing same on the city's web site and by posting true and correct copies thereof at three of the most public places in said corporation as determined by Council as follows: Canal Fulton Post Office, Canal Fulton Public Library and Canal Fulton City Hall each for a period of fifteen days, commencing on the _____ day of _____, 2018.

Teresa Dolan, Clerk-of-Council

SEF/bp

EXHIBIT "A"**AGREEMENT**

THIS AGREEMENT effective February 1, 2018 through January 31, 2019, between the CITY OF CANAL FULTON and the CITY OF MASSILLON LAW DEPARTMENT, (MLD) sets forth the following responsibilities and mutual benefits. Accordingly, MLD agrees to prosecute criminal and traffic offenders in the Massillon Municipal Court, perform other related traffic and criminal legal services for Canal Fulton and maintain specific responsibility for:

- 1. Municipal Cases via City Ordinances /ORC (Titles 29 & 45);**
- 2. Private citizens complaints and affidavits for violations under ORC Titles 29 & 45;**
- 3. Informal Prosecutor conferences for bad checks, domestic disputes, neighborhood disturbances, and other appropriate circumstances as the MLD determines;**
- 4. Review search warrants when appropriate or upon request;**
- 5. Assist with and direct Misdemeanor/Felony summons/warrants when appropriate;**
- 6. Issue subpoenas when appropriate (trials/hearings in Massillon Municipal Court);**
- 7. Participate in Court pre-trials, trials, pleas and felony preliminary hearings to conclusion as required and scheduled by Massillon Municipal Court;**
- 8. Prosecute traffic/criminal offenders by trial (judge/magistrate/jury) to conclusion as necessary. Objections to Magistrate Decisions are part of this contract included in basic compensation below. Appeals of trial court decisions to a higher court are not included in this Agreement;**
- 9. Coordinate with crime victims to explain their rights under law and secure their attendance when defendants are arraigned for issuance of TPO's, plus attendance at pre-trials, pleas and trial and coordinate restitution when appropriate; and**
- 10. Serve as liaison between The Massillon Municipal Court and the Canal Fulton Police Department.**
- 11. BASIC COMPENSATION: The City of Canal Fulton will pay the City of Massillon Twenty-Five Thousand Two Hundred Dollars (\$25,200.00) for the one (1) year Agreement. The amount shall be paid in twelve (12) monthly payments of Two Thousand One Hundred and 00/100 Dollars (\$2100.00) commencing on February 1, 2018 and payable on the 1st of each month thereafter.**

12. TERM: THIS AGREEMENT is subject to termination at will by the CITY OF CANAL FULTON or the CITY OF MASSILLON LAW DEPARTMENT upon written notice by U.S. CERTIFIED MAIL, effective thirty (30) days after receipt.

EXECUTED ON DATE INDICATED BELOW:

MASSILLON CITY
LAW DEPARTMENT

CITY OF CANAL FULTON

ANDREA SCASSA
Director of Law

DATE: _____

BY: _____ DATE: _____
CITY MANAGER

BY: _____ DATE: _____
DIRECTOR OF FINANCE

BY: _____ DATE: _____
CLERK OF COUNCIL

Ordinance No. 5-18

Passed _____, 20____

An Ordinance Amending Ordinance 31-17, and Providing for Changes to Previously Authorized Appropriations.

WHEREAS, it is necessary for the City of Canal Fulton to authorize additional appropriations for current expenses and other expenditures for the fiscal year ending December 31, 2018, which were not anticipated or included in Ordinance 31-17, as the City's 2018 Appropriation Ordinance, and

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF CANAL FULTON, OHIO, THAT:

Section 1: City Council authorizes the Finance Director to increase the Fire/EMS Fund appropriations by \$102,000 to account for the 2018 portion of the SAFER Grant. These costs will be reimbursed to the City by grant proceeds.

Fire/EMS Fund			
Category	Previously Approved	Change	New Appropriations
Payroll Costs	390,260.25	25,000.00	415,260.25
Non-Payroll Costs	164,800.00	77,000.00	241,800.00

Section 2: This Ordinance shall take effect and be in full force and effect from and after the earliest period allowed by law.

Joseph A. Schultz, Mayor

ATTEST:

Teresa Dolan, Clerk of Council

I, Teresa Dolan, Clerk-of-Council of the City of Canal Fulton, Ohio, do hereby certify that this is a true and correct copy of Ordinance _____, 18, duly adopted by the Council of the City of Canal Fulton, on the date of _____, 2018, and that publication of the foregoing Ordinance was duly made by listing same on the City's website and by posting true and correct copies thereof at three of the most public places in said corporation as determined by Council as follows: Canal Fulton Post Office, Canal Fulton Public Library and Canal Fulton City Hall, each for a period of fifteen days, commencing on the _____ day of _____, 2018.

Teresa Dolan, Clerk of Council

Ordinance No. 6-18 Passed _____, 20____

An Ordinance Amending Ordinance 31-17, and Providing for Changes to Previously Authorized Appropriations.

WHEREAS, it is necessary for the City of Canal Fulton to authorize additional appropriations for current expenses and other expenditures for the fiscal year ending December 31, 2018, which were not anticipated or included in Ordinance 31-17, as the City's 2018 Appropriation Ordinance, and

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF CANAL FULTON, OHIO, THAT:

Section 1: City Council authorizes the Finance Director to increase the General Capital Projects Fund appropriations by \$29,000 to demolish the old fire station and relocate the mural. These costs will be reimbursed to this Fund by the sale of the building.

General Capital Projects Fund			
Category	Previously Approved	Change	New Appropriations
Non-Payroll Costs	-	29,000.00	29,000.00

Section 2: This Ordinance shall take effect and be in full force and effect from and after the earliest period allowed by law.

Joseph A. Schultz, Mayor

ATTEST:

Teresa Dolan, Clerk of Council

I, Teresa Dolan, Clerk-of-Council of the City of Canal Fulton, Ohio, do hereby certify that this is a true and correct copy of Ordinance _____, 18, duly adopted by the Council of the City of Canal Fulton, on the date of _____, 2018, and that publication of the foregoing Ordinance was duly made by listing same on the City's website and by posting true and correct copies thereof at three of the most public places in said corporation as determined by Council as follows: Canal Fulton Post Office, Canal Fulton Public Library and Canal Fulton City Hall, each for a period of fifteen days, commencing on the _____ day of _____, 2018.

Teresa Dolan, Clerk of Council

RECORD OF RESOLUTIONS

STANDARD FORM NO. 6001

Resolution No.

3-18

Passed

, 20

A RESOLUTION BY THE COUNCIL
OF THE CITY OF CANAL FULTON,
OHIO TO SELL PARCEL NO.95-80048
AND PARCEL NO. 95-03411 TO
CAMPBELL REAL ESTATE, LTD.

WHEREAS, the Council of Canal Fulton desires to sell Two (2) Parcels
of Real Estate in the City of Canal Fulton located on High and Cherry Streets to
Campbell Real Estate, Ltd. for ONE HUNDRED SEVENTY FIVE
THOUSAND AND NO/100 DOLLARS (\$175,000.00) subject to certain
Conditions and Restrictions, and

WHEREAS, said Parcels were formerly the sites of the Canal Fulton Fire
Station and Lawrence Township Hall.

NOW THEREFORE, BE IT RESOLVED BY THE COUNCIL OF THE
CITY OF CANAL FULTON, OHIO, THAT:

The City of Canal Fulton agrees to sell Parcel No. 95-80048 and Parcel
No. 95-03411 to Campbell Real Estate, Ltd. for \$175,000.00.

Joseph A. Schultz, Mayor

ATTEST:

Teresa Dolan, Clerk-of-Council

I, Teresa Dolan, Clerk-of-Council of the City of Canal Fulton, Ohio, do hereby
certify that this a true and correct copy of Resolution____18, duly
adopted by the Council of the City of Canal Fulton, on the date of _____.
2018, and that publication of the foregoing Resolution was duly made by listing
same on the city's web-site and by posting true and correct copies thereof at
three of the most public places in said corporation as determined by Council as
follows: Canal Fulton Post Office, Canal Fulton Public Library and Canal
Fulton City Hall each for a period of fifteen days, commencing on the
_____ day of _____, 2018.

Teresa Dolan, Clerk-of-Council

SEF/bp

RECORD OF RESOLUTIONS

Resolution No.

4-18

Passed

, 20

A RESOLUTION APPROVING THE STATEMENT OF SERVICES TO BE PROVIDED TO THE PROPERTY OWNERS IN THE CANAL LANDS ANNEXATION III AREA, THE APPROXIMATE DATE SERVICES WILL BE PROVIDED, PROCEDURE FOR INCOMPATIBLE ZONING USES UPON ITS BEING ANNEXED TO THE CITY OF CANAL FULTON, OHIO.

WHEREAS, interest has been expressed by the property owner(s) of real property commonly known as the Canal Lands Annexation III Area to annex a portion of its land consisting of approximately 120.987 acres, to the City of Canal Fulton; and

WHEREAS, the City of Canal Fulton wishes to state the services which will be provided now or in the future to said annexation area by the city upon the accomplishment of such annexation; and

WHEREAS, the City of Canal Fulton, pursuant to Ohio Revised Code Section 709.023, wishes to state the approximate date such services will be provided and zoning uses; and

WHEREAS, the statement of services as hereinafter provided has been discussed and approved by the City's Administration and Council; and

WHEREAS, it is the opinion of the City's Administration and Council that such services would be provided at a higher level than presently are being provided; and

WHEREAS, the territory included in said annexation area is not unreasonably large; and

WHEREAS, the general good of said territory will be served upon annexation.

NOW THEREFORE, BE IT RESOLVED BY THE COUNCIL OF THE CITY OF CANAL FULTON, OHIO:

Section 1. The following services will be provided as required or needed to the property owner in the Canal Lands Annexation III Area by the City of Canal Fulton upon its annexation to the City of Canal Fulton and approximately on the date it is officially placed on the map as part of the City of Canal Fulton by the Stark County Auditor:

- a. Street Maintenance. Emergency repairs, routine maintenance, snow and ice control, and street cleaning on all public streets and roads. And where any road is divided in the Annexation area, the City of Canal Fulton agrees to be responsible for repairs, routine maintenance, snow and ice removal, and street cleaning on the entire roadway.

RECORD OF RESOLUTIONS

RESOLUTION NO. _____

Resolution No. _____ Passed _____, 20____

Section 2. The Fiscal Officer is authorized to correct any typographical errors discovered herein during or after the pendency or passage of this resolution. The Fiscal officer is further authorized, in conjunction with the Law Department and the Majority Leader, to correct any ministerial or *de minimis* errors that do not substantially alter the intended results or numerical total sums of this resolution, during or after the pendency or passage of this resolution. Corrected copies are to be sent to all official recipients.

Joseph A. Schultz, Mayor

ATTEST:

Teresa Dolan, Clerk-of-Council

I, Teresa Dolan, Clerk-of-Council of the City of Canal Fulton, Ohio, do hereby certify that this is a true and correct copy of Resolution _____-18 duly adopted by the Council of the City of Canal Fulton, on the date of _____, 2018, and that publication of the foregoing Resolution was duly made by listing same on the city's web-site and by posting true and correct copies thereof at three of the most public places in said corporation as determined by Council as follows: Canal Fulton Post Office, Canal Fulton Public Library and Canal Fulton City Hall each for a period of fifteen days, commencing on the _____ day of _____, 2018.

Teresa Dolan, Clerk-of-Council

SEF/bp

RECORD OF RESOLUTIONS

STARK COUNTY 2018-2019 FISCAL YEAR

Resolution No. 5.18

Passed _____, 20____

A RESOLUTION APPROVING THE STATEMENT OF SERVICES TO BE PROVIDED TO THE PROPERTY OWNERS IN THE WASTEWATER TREATMENT PLANT ANNEXATION AREA, THE APPROXIMATE DATE SERVICES WILL BE PROVIDED, PROCEDURE FOR INCOMPATIBLE ZONING USES UPON ITS BEING ANNEXED TO THE CITY OF CANAL FULTON, OHIO.

WHEREAS, interest has been expressed by the property owner(s) of real property commonly known as the Wastewater Treatment Plant Annexation Area to annex a portion of its land consisting of approximately 91.89 acres, to the City of Canal Fulton; and

WHEREAS, the City of Canal Fulton wishes to state the services which will be provided now or in the future to said annexation area by the city upon the accomplishment of such annexation; and

WHEREAS, the City of Canal Fulton, pursuant to Ohio Revised Code Section 709.023, wishes to state the approximate date such services will be provided and zoning uses; and

WHEREAS, the statement of services as hereinafter provided has been discussed and approved by the City's Administration and Council; and

WHEREAS, it is the opinion of the City's Administration and Council that such services would be provided at a higher level than presently are being provided; and

WHEREAS, the territory included in said annexation area is not unreasonably large; and

WHEREAS, the general good of said territory will be served upon annexation.

NOW THEREFORE, BE IT RESOLVED BY THE COUNCIL OF THE CITY OF CANAL FULTON, OHIO:

Section 1. The following services will be provided as required or needed to the property owner in the Wastewater Treatment Plant Annexation Area by the City of Canal Fulton upon its annexation to the City of Canal Fulton and approximately on the date it is officially placed on the map as part of the City of Canal Fulton by the Stark County Auditor:

- a. Street Maintenance. Emergency repairs, routine maintenance, snow and ice control, and street cleaning on all public streets and roads. And where any road is divided in the Annexation area, the City of Canal Fulton agrees to be responsible for repairs, routine maintenance, snow and ice removal, and street cleaning on the entire roadway.

RECORD OF RESOLUTIONS

CANAL FULTON, OHIO FORM NO. 30048

Resolution No. _____ Passed _____, 20____

Section 2. The Fiscal Officer is authorized to correct any typographical errors discovered herein during or after the pendency or passage of this resolution. The Fiscal officer is further authorized, in conjunction with the Law Department and the Majority Leader, to correct any ministerial or *de minimis* errors that do not substantially alter the intended results or numerical total sums of this resolution, during or after the pendency or passage of this resolution. Corrected copies are to be sent to all official recipients.

Joseph A. Schultz, Mayor

ATTEST:

Teresa Dolan, Clerk-of-Council

I, Teresa Dolan, Clerk-of-Council of the City of Canal Fulton, Ohio, do hereby certify that this is a true and correct copy of Resolution _____-18 duly adopted by the Council of the City of Canal Fulton, on the date of _____, 2018, and that publication of the foregoing Resolution was duly made by listing same on the city's web-site and by posting true and correct copies thereof at three of the most public places in said corporation as determined by Council as follows: Canal Fulton Post Office, Canal Fulton Public Library and Canal Fulton City Hall each for a period of fifteen days, commencing on the _____ day of _____, 2018.

Teresa Dolan, Clerk-of-Council

SEF/bp

BILL TO:



DELIVER
TO:

City of Canal Fulton

155 East Market Street, Suite #A
Canal Fulton, Ohio 44614-1305
(330) 854-2225 • FAX (330) 854-6913

PURCHASE ORDER

P.O. NUMBER

RG011546

P.O. DATE

01/09/18

DEPARTMENT

MAYOR . ADMIN

CREATED BY

VENDOR NO.

02222

CANAL FULTON ADMINISTRATION
155 E. MARKET ST.
SUITE #A
CANAL FULTON, OH 44614

VENDOR:

J A CHAPANAR EXCAVATING INC
5374 ARLINGTON RD
CLINTON, OH 44216

ACCOUNT NUMBER	AMOUNT
391.120.5730	\$14,500.00

THE ABOVE PURCHASE ORDER NUMBER MUST APPEAR ON ALL BILLS AND PACKAGES.
Material on this order is exempted from the Ohio Sales Tax and Federal Excise Taxes.

FEDERAL ID # 34-6000498

QUANTITY	UNIT	DESCRIPTION	PRICE / UNIT	AMOUNT
		DEMOLITION OF OLD FIRE STATION		\$14,500.00
		THIS PURCHASE ORDER IN EXCESS OF \$5,000 WAS APPROVED BY A MOTION OF CANAL FULTON CITY COUNCIL ON ____ / ____ / ____		
TOTAL:				\$14,500.00

CIRCLE IF APPLICABLE: Now and then P.O. – the purchase was made before approval of P.O. Funds were available then as they are available now.

FISCAL OFFICER'S CERTIFICATE

I hereby certify that the amount required to meet the contract, agreement, obligation, payment or expenditure stated in this purchase order has been lawfully appropriated, authorized or directed for such purpose and is in the Treasury or in the process of collection on the credit of the appropriate Fund(s), free from any obligation or certification now outstanding.

Finance Director

Date

City Manager / Mayor

Date

THIS ORDER IS NOT VALID UNLESS SIGNED BY THE FINANCE DIRECTOR AND EITHER THE CITY MANAGER OR MAYOR



BILL TO:

City of Canal Fulton

PURCHASE ORDER

155 East Market Street, Suite #A
Canal Fulton, Ohio 44614-1305
(330) 854-2225 • FAX (330) 854-6913

DELIVER
TO:

CANAL FULTON ADMINISTRATION
155 E. MARKET ST.
SUITE #A
CANAL FULTON, OH 44614

VENDOR:

ADAMS SIGNS
1100 INDUSTRIAL AVE SW
P.O. BOX 347
MASSILLON, OHIO 44648

P.O. NUMBER

RG011545

P.O. DATE

01/09/18

DEPARTMENT

MAYOR.ADMIN

CREATED BY

VENDOR NO.

02266

ACCOUNT NUMBER	AMOUNT
391.120.5730	\$13,640.00

THE ABOVE PURCHASE ORDER NUMBER MUST APPEAR ON ALL BILLS AND PACKAGES.
Material on this order is exempted from the Ohio Sales Tax and Federal Excise Taxes.

FEDERAL ID # 34-6000498

QUANTITY	UNIT	DESCRIPTION	PRICE / UNIT	AMOUNT
		RE-LOCATE MURAL ON OLD FIRE STATION TO THE HATFIELD BUILDING		\$13,640.00
		THIS PURCHASE ORDER IN EXCESS OF \$5,000 WAS APPROVED BY A MOTION OF CANAL FULTON CITY COUNCIL ON ____ / ____ / ____.		
TOTAL:				\$13,640.00

CIRCLE IF APPLICABLE: Now and then P.O. -- the purchase was made before approval of P.O. Funds were available then as they are available now.

FISCAL OFFICER'S CERTIFICATE

I hereby certify that the amount required to meet the contract, agreement, obligation, or expenditure stated in this purchase order has been lawfully appropriated, or directed for such purpose and is in the Treasury or in the process of collection of the appropriate Fund(s), free from any obligation or certification now outstanding.

Finance Director

Date

THIS ORDER IS NOT VALID UNLESS SIGNED BY THE

City Manager / Mayor

BILL TO:



City of Canal Fulton

155 East Market Street, Suite #A
Canal Fulton, Ohio 44614-1305
(330) 854-2225 • FAX (330) 854-6913

DELIVER
TO:

CANAL FULTON ADMINISTRATION
155 E. MARKET ST.
SUITE #A
CANAL FULTON, OH 44614

VENDOR:

M.V. INCOME TAX REFUNDS
INCOME TAX REFUNDS

PURCHASE ORDER

P.O. NUMBER

MV009401

P.O. DATE

01/11/18

DEPARTMENT

INCOME TAX

CREATED BY

VENDOR NO.

09001

THE ABOVE PURCHASE ORDER NUMBER MUST APPEAR ON ALL BILLS AND PACKAGES.
Material on this order is exempted from the Ohio Sales Tax and Federal Excise Taxes.

FEDERAL ID # 34-6000498

ACCOUNT NUMBER	AMOUNT
101.140.5980	\$48,000.00

QUANTITY	UNIT	DESCRIPTION	PRICE / UNIT	AMOUNT
		INCOME TAX REFUNDS		\$48,000.00
		THIS PURCHASE ORDER IN EXCESS OF \$5,000 WAS APPROVED BY A MOTION OF CANAL FULTON CITY COUNCIL ON ____ / ____ / ____		
			TOTAL:	\$48,000.00

CIRCLE IF APPLICABLE: Now and then P.O. – the purchase was made before approval of P.O. Funds were available then as they are available now.

FISCAL OFFICER'S CERTIFICATE

Is hereby certified that the amount required to meet the contract, agreement, obligation, payment or expenditure stated in this purchase order has been lawfully appropriated, authorized or directed for such purpose and is in the Treasury or in the process of collection the credit of the appropriate Fund(s), free from any obligation or certification now outstanding.

Finance Director

Date

City Manager / Mayor

Date



BILL TO:

City of Canal Fulton

155 East Market Street, Suite #A
Canal Fulton, Ohio 44614-1305
(330) 854-2225 • FAX (330) 854-6913

DELIVER
TO:

CANAL FULTON ADMINISTRATION
155 E. MARKET ST.
SUITE #A
CANAL FULTON, OH 44614

VENDOR:

M.V. EMPLOYEE REIMBURSEMENTS
FOR DEDUCTIBLE & PRESCRIPTION

PURCHASE ORDER

P.O. NUMBER

MV009402

P.O. DATE

01/11/18

DEPARTMENT

MAYOR.ADMIN

CREATED BY

VENDOR NO.

09012

THE ABOVE PURCHASE ORDER NUMBER MUST APPEAR ON ALL BILLS AND PACKAGES.
Material on this order is exempted from the Ohio Sales Tax and Federal Excise Taxes.

FEDERAL ID # 34-6000498

ACCOUNT NUMBER	AMOUNT
101.120.5220	\$1,500.00
101.130.5220	\$1,500.00
101.140.5220	\$1,000.00
101.170.5220	\$750.00
201.360.5220	\$2,500.00
210.250.5220	\$9,000.00
541.310.5220	\$9,000.00
551.330.5220	\$9,000.00

QUANTITY	UNIT	DESCRIPTION	PRICE / UNIT	AMOUNT
		EMPLOYEE REIMBURSEMENT FOR DEDUCTIBLE & PRESCRIPTION		\$34,250.00
		THIS PURCHASE ORDER IN EXCESS OF \$5,000 WAS APPROVED BY A MOTION OF CANAL FULTON CITY COUNCIL ON ____ / ____ / ____		
			TOTAL:	\$34,250.00

CIRCLE IF APPLICABLE: Now and then P.O. — the purchase was made before approval of P.O. Funds were available then as they are available now.

FISCAL OFFICER'S CERTIFICATE

I am hereby certified that the amount required to meet the contract, agreement, obligation,
payment or expenditure stated in this purchase order has been lawfully appropriated,
authorized or directed for such purpose and is in the Treasury or in the process of collection
for the credit of the appropriate Fund(s), free from any obligation or certification now outstanding.

Finance Director

Date

City Manager / Mayor

Date

PURCHASE ORDER

P.O. NUMBER	RG011552
P.O. DATE	01/11/18
DEPARTMENT	FINANCE
CREATED BY	
VENDOR NO.	

CANAL FULTON ADMINISTRATION
155 E. MARKET ST.
SUITE #A
CANAL FULTON, OH 44614

CLARK, SCHAEFFER & HACKETT
4449 EASTON WAY #400
COLUMBUS, OH 43219

THE ABOVE PURCHASE ORDER NUMBER MUST APPEAR ON ALL BILLS AND PACKAGES.
Material on this order is exempted from the Ohio Sales Tax and Federal Excise Taxes.

FEDERAL ID # 34-6000498

ACCOUNT NUMBER	AMOUNT
101.130.5370	\$9,660.00
541.310.5370	\$6,670.00
551.330.5370	\$6,670.00

QUANTITY	UNIT	DESCRIPTION	PRICE / UNIT	AMOUNT
		2018 FINANCIAL AUDIT THIS PURCHASE ORDER IN EXCESS OF \$5,000 WAS APPROVED BY A MOTION OF CANAL FULTON CITY COUNCIL ON ____ / ____ / _____.		\$23,000.00
			TOTAL:	\$23,000.00

CIRCLE IF APPLICABLE: Now and then P.O. – the purchase was made before approval of P.O. Funds were available then as they are available now.

FISCAL OFFICER'S CERTIFICATE

is hereby certified that the amount required to meet the contract, agreement, obligation, payment or expenditure stated in this purchase order has been lawfully appropriated, authorized or directed for such purpose and is in the Treasury or in the process of collection of the credit of the appropriate Fund(s), free from any obligation or certification now outstanding.

Finance Director

Date _____

City Manager / Mayor

Date _____



BILL TO:

City of Canal Fulton

155 East Market Street, Suite #A
Canal Fulton, Ohio 44614-1305
(330) 854-2225 • FAX (330) 854-6913

DELIVER
TO:

CANAL FULTON ADMINISTRATION
155 E. MARKET ST.
SUITE #A
CANAL FULTON, OH 44614

VENDOR:

EASTON TELECOM
PO BOX 74836
CLEVELAND, OH 44194-4836

PURCHASE ORDER

P.O. NUMBER

RG011553

P.O. DATE

01/11/18

DEPARTMENT

MAYOR . ADMIN

CREATED BY

VENDOR NO.

03037

ACCOUNT NUMBER	AMOUNT
101.120.5480	\$2,000.00
101.140.5480	\$1,000.00
101.510.5480	\$1,000.00
201.360.5480	\$1,000.00
210.250.5480	\$1,000.00
222.210.5480	\$2,000.00
541.310.5480	\$1,500.00
551.330.5480	\$500.00
551.330.5487	\$7,000.00

THE ABOVE PURCHASE ORDER NUMBER MUST APPEAR ON ALL BILLS AND PACKAGES.
Material on this order is exempted from the Ohio Sales Tax and Federal Excise Taxes.

FEDERAL ID # 34-6000498

QUANTITY	UNIT	DESCRIPTION	PRICE / UNIT	AMOUNT
		SPECIAL PURPOSE PHONE LINES		\$17,000.00
		THIS PURCHASE ORDER IN EXCESS OF \$5,000 WAS APPROVED BY A MOTION OF CANAL FULTON CITY COUNCIL ON ____ / ____ / ____		
			TOTAL:	\$17,000.00

CIRCLE IF APPLICABLE: Now and then P.O. -- the purchase was made before approval of P.O. Funds were available then as they are available now.

FISCAL OFFICER'S CERTIFICATE

Is hereby certified that the amount required to meet the contract, agreement, obligation,
payment or expenditure stated in this purchase order has been lawfully appropriated,
authorized or directed for such purpose and is in the Treasury or in the process of collection
the credit of the appropriate Fund(s), free from any obligation or certification now outstanding.

Finance Director

Date

City Manager / Mayor

Date

BILL TO:

PURCHASE ORDER



City of Canal Fulton

155 East Market Street, Suite #A
 Canal Fulton, Ohio 44614-1305
 (330) 854-2225 • FAX (330) 854-6913

DELIVER
TO:

CANAL FULTON ADMINISTRATION
 155 E. MARKET ST.
 SUITE #A
 CANAL FULTON, OH 44614

VENDOR:

STEPHEN A. GINELLA JR
 3600 CLEVELAND AVENUE NW
 SUITE 6
 CANTON OH 44709

P.O. NUMBER

RG011554

P.O. DATE

01/11/18

DEPARTMENT

INCOME TAX

CREATED BY

VENDOR NO.

02402

ACCOUNT NUMBER	AMOUNT
101.140.5600	\$12,000.00
222.210.5310	\$2,000.00
541.310.5310	\$500.00
551.330.5310	\$500.00

THE ABOVE PURCHASE ORDER NUMBER MUST APPEAR ON ALL BILLS AND PACKAGES.
 Material on this order is exempted from the Ohio Sales Tax and Federal Excise Taxes.

FEDERAL ID # 34-6000498

QUANTITY	UNIT	DESCRIPTION	PRICE / UNIT	AMOUNT
		COLLECTION SERVICES		\$15,000.00
		THIS PURCHASE ORDER IN EXCESS OF \$5,000 WAS APPROVED BY A MOTION OF CANAL FULTON CITY COUNCIL ON ____ / ____ / ____		
			TOTAL:	\$15,000.00

CIRCLE IF APPLICABLE: Now and then P.O. — the purchase was made before approval of P.O. Funds were available then as they are available now.

FISCAL OFFICER'S CERTIFICATE

I am hereby certified that the amount required to meet the contract, agreement, obligation, payment or expenditure stated in this purchase order has been lawfully appropriated, authorized or directed for such purpose and is in the Treasury or in the process of collection to the credit of the appropriate Fund(s), free from any obligation or certification now outstanding.

Finance Director

Date

City Manager / Mayor

Date

THIS ORDER IS NOT VALID UNLESS SIGNED BY THE FINANCE DIRECTOR AND EITHER THE CITY MANAGER OR MAYOR



BILL TO:

PURCHASE ORDER

City of Canal Fulton

155 East Market Street, Suite #A
Canal Fulton, Ohio 44614-1305
(330) 854-2225 • FAX (330) 854-6913

P.O. NUMBER

RG011555

P.O. DATE

01/11/18

DEPARTMENT

WATER

CREATED BY

VENDOR NO.

00384

DELIVER
TO:CANAL FULTON ADMINISTRATION
155 E. MARKET ST.
SUITE #A
CANAL FULTON, OH 44614

VENDOR:

BONDED CHEMICALS INC.
1125 SOLUTIONS CENTER
CHICAGO, ILLINOIS 60677-1001

ACCOUNT NUMBER	AMOUNT
541.310.5620	\$16,500.00
551.330.5620	\$16,500.00

THE ABOVE PURCHASE ORDER NUMBER MUST APPEAR ON ALL BILLS AND PACKAGES.
Material on this order is exempted from the Ohio Sales Tax and Federal Excise Taxes.

FEDERAL ID # 34-6000498

QUANTITY	UNIT	DESCRIPTION	PRICE / UNIT	AMOUNT
		WATER & SEWER CHEMICALS		\$33,000.00
		THIS PURCHASE ORDER IN EXCESS OF \$5,000 WAS APPROVED BY A MOTION OF CANAL FULTON CITY COUNCIL ON ____ / ____ / ____.		
			TOTAL:	\$33,000.00

CIRCLE IF APPLICABLE: Now and then P.O. – the purchase was made before approval of P.O. Funds were available then as they are available now.

FISCAL OFFICER'S CERTIFICATE

I am hereby certified that the amount required to meet the contract, agreement, obligation,
payment or expenditure stated in this purchase order has been lawfully appropriated,
authorized or directed for such purpose and is in the Treasury or in the process of collection
the credit of the appropriate Fund(s), free from any obligation or certification now outstanding.

Finance Director

Date

City Manager / Mayor

Date

THIS ORDER IS VALID AND THE SIGNATURE OF THE FINANCE DIRECTOR AND EITHER THE CITY MANAGER OR MAYOR

BILL TO:**PURCHASE ORDER****City of Canal Fulton**

155 East Market Street, Suite #A
 Canal Fulton, Ohio 44614-1305
 (330) 854-2225 • FAX (330) 854-6913

DELIVER
 TO:

CANAL FULTON ADMINISTRATION
 155 E. MARKET ST.
 SUITE #A
 CANAL FULTON, OH 44614

VENDOR:

MASSILLON LAW DEPARTMENT
 ATTN: JESSICA MARTIN
 TWO JAMES DUNCAN PLAZA
 MASSILLON, OH 44646

P.O. NUMBER

RG011556

P.O. DATE

01/11/18

DEPARTMENT

LEGAL

CREATED BY

VENDOR NO.

00071

ACCOUNT NUMBER	AMOUNT
101.150.5410	\$26,000.00

THE ABOVE PURCHASE ORDER NUMBER MUST APPEAR ON ALL BILLS AND PACKAGES.
 Material on this order is exempted from the Ohio Sales Tax and Federal Excise Taxes.

FEDERAL ID # 34-6000498

QUANTITY	UNIT	DESCRIPTION	PRICE / UNIT	AMOUNT
		PROSECUTOR LEGAL SERVICES		\$26,000.00
		THIS PURCHASE ORDER IN EXCESS OF \$5,000 WAS APPROVED BY A MOTION OF CANAL FULTON CITY COUNCIL ON ____ / ____ / ____.		
			TOTAL:	\$26,000.00

CIRCLE IF APPLICABLE: Now and then P.O. – the purchase was made before approval of P.O. Funds were available then as they are available now.

FISCAL OFFICER'S CERTIFICATE

I hereby certify that the amount required to meet the contract, agreement, obligation, payment or expenditure stated in this purchase order has been lawfully appropriated, authorized or directed for such purpose and is in the Treasury or in the process of collection from the credit of the appropriate Fund(s), free from any obligation or certification now outstanding.

Finance Director

Date

City Manager / Mayor

Date

THIS ORDER IS NOT VALID UNLESS SIGNED BY THE FINANCE DIRECTOR AND EITHER THE CITY MANAGER OR MAYOR



BILL TO:

City of Canal Fulton

155 East Market Street, Suite #A
Canal Fulton, Ohio 44614-1305
(330) 854-2225 • FAX (330) 854-6913

DELIVER
TO:

CANAL FULTON ADMINISTRATION
155 E. MARKET ST.
SUITE #A
CANAL FULTON, OH 44614

VENDOR:

PPI GRAPHICS
PO BOX 21220
CANTON, OH 44701-1220

PURCHASE ORDER

P.O. NUMBER

RG011557

P.O. DATE

01/11/18

DEPARTMENT

WATER

CREATED BY

VENDOR NO.

00924

ACCOUNT NUMBER	AMOUNT
541.310.5410	\$7,500.00
551.330.5410	\$7,500.00

THE ABOVE PURCHASE ORDER NUMBER MUST APPEAR ON ALL BILLS AND PACKAGES.
Material on this order is exempted from the Ohio Sales Tax and Federal Excise Taxes.

FEDERAL ID # 34-6000498

QUANTITY	UNIT	DESCRIPTION	PRICE / UNIT	AMOUNT
		UTILITY BILLS PRINTING & SUPPLIES		\$15,000.00
		THIS PURCHASE ORDER IN EXCESS OF \$5,000 WAS APPROVED BY A MOTION OF CANAL FULTON CITY COUNCIL ON ____ / ____ / ____		
			TOTAL:	\$15,000.00

CIRCLE IF APPLICABLE: Now and then P.O. -- the purchase was made before approval of P.O. Funds were available then as they are available now.

FISCAL OFFICER'S CERTIFICATE

is hereby certified that the amount required to meet the contract, agreement, obligation,
payment or expenditure stated in this purchase order has been lawfully appropriated,
authorized or directed for such purpose and is in the Treasury or in the process of collection
the credit of the appropriate Fund(s), free from any obligation or certification now outstanding.

Finance Director

Date

City Manager / Mayor

Date

Check #	Vendor name	Amount	Voucher Remark	PO Purpose
057134	AIRGAS USA, LLC	8.03	MEDICAL OXYGEN	
057135	AKRON UNIFORMS	59.48	D. PAPPAS UNIFORMS	
057135	AKRON UNIFORMS	59.47	BURROUGHS UNIFORMS	
057135	AKRON UNIFORMS	38.50	SIGLOW UNIFORMS	
057135	AKRON UNIFORMS	95.48	MORTON UNIFORMS	
057135	AKRON UNIFORMS	38.50	MORTON UNIFORMS	
057136	ALCO	126.32	EMS SUPPLIES	
057136	ALCO	65.55	EMS SUPPLIES	
057137	AMANDA & LEVI HENDRICKSON	5.20	UTILITIES OVERPAYMENT REFUND 0	
057137	AMANDA & LEVI HENDRICKSON	4*1294*12	UTILITIES OVERPAYMENT REFUND 0	
057138	AMAZON/SYNCR	19.24	MV OFFICE SUPPLIES	MV OFFICE SUPPLIES
057138	AMAZON/SYNCR	142.95	OFFICE SUPPLIES	
057138	AMAZON/SYNCR	91.88	OFFICE SUPPLIES	
057139	AMERICAN SOLUTIONS FOR	146.26	SUPPLIES	
057140	AMERICAN SOLUTIONS FOR BUSINES	234.20	MV OFFICE SUPPLIES	MV OFFICE SUPPLIES
057141	ANDREA & SEAN JOHNS	19.50	UTILITIES OVERPAYMENT REFUND 0	
057141	ANDREA & SEAN JOHNS	1*0480*9	UTILITIES OVERPAYMENT REFUND 0	
057142	ANTHONY LUMPP	100.00	OFF DUTY STAFFING	
057143	AREND STANKE	68.44	UTILITY DEPOSIT REFUND 02*0272	
057144	BARKHEIMER REALTY	1.50	UTILITIES OVERPAYMENT REFUND 0	
057144	BARKHEIMER REALTY	6*0629*8	UTILITIES OVERPAYMENT REFUND 0	
057145	BARKHEIMER REALTY	1.20	UTILITIES OVERPAYMENT REFUND 0	
057145	BARKHEIMER REALTY	6*0629*8	UTILITIES OVERPAYMENT REFUND 0	
057145	BARKHEIMER REALTY	1.38	UTILITIES OVERPAYMENT REFUND 0	
057145	BARKHEIMER REALTY	3*0960*6	UTILITIES OVERPAYMENT REFUND 0	
057146	BARKHEIMER REALTY	6.35	UTILITIES OVERPAYMENT REFUND 0	
057146	BARKHEIMER REALTY	3*0960*6	UTILITIES OVERPAYMENT REFUND 0	
057146	BARKHEIMER REALTY	3.52	UTILITIES OVERPAYMENT REFUND 0	
057146	BARKHEIMER REALTY	1*0755*2	UTILITIES OVERPAYMENT REFUND 0	
057147	BRIMSTONE BICYCLES	0.60	UTILITIES OVERPAYMENT REFUND 0	
057147	BRIMSTONE BICYCLES	1*0755*2	UTILITIES OVERPAYMENT REFUND 0	
057148	C. MASSOUH PRINTING	160.00	FIRE PREVENTION POSTER CONTEST	FIRE PREVENTION POSTER CONTEST
057148	C. MASSOUH PRINTING	25.34	MV OFFICE SUPPLIES	MV OFFICE SUPPLIES
057148	C. MASSOUH PRINTING	209.66	TAX ENVELOPES	
057149	CALEB RECK	158.00	DOOR DECAL	
057150	CITY OF CANAL FULTON	2.62	UTILITY DEPOSIT REFUND 05*1299	
057150	CITY OF CANAL FULTON	31.56	UTILITY DEPOSIT REFUND 02*0272	
057150	CITY OF CANAL FULTON	100.00	UTILITY DEPOSIT REFUND 04*0835	
057150	CITY OF CANAL FULTON	97.38	UTILITY DEPOSIT REFUND 05*1299	
057151	COMDOC - LEASE PAYMENT	29.50	FIRE DEPT COPIER LEASE	FIRE DEPT COPIER LEASE
057151	COMDOC - LEASE PAYMENT	29.49	FIRE DEPT COPIER LEASE	FIRE DEPT COPIER LEASE
057152	EASTON TELECOM	107.12	SPECIAL PURPOSE PHONE LINES	SPECIAL PURPOSE PHONE LINES
057152	EASTON TELECOM	52.48	SPECIAL PURPOSE PHONE LINES	SPECIAL PURPOSE PHONE LINES
057152	EASTON TELECOM	89.45	SPECIAL PURPOSE PHONE LINES	SPECIAL PURPOSE PHONE LINES
057152	EASTON TELECOM	53.96	SPECIAL PURPOSE PHONE LINES	SPECIAL PURPOSE PHONE LINES

December
2-11-2

Check #	Vendor name.....	Amount....	Voucher Remark.....	PO Purpose.....
057152	EASTON TELECOM	102.67	SPECIAL PURPOSE PHONE LINES	SPECIAL PURPOSE PHONE LINES
057152	EASTON TELECOM	353.02	SPECIAL PURPOSE PHONE LINES	SPECIAL PURPOSE PHONE LINES
057152	EASTON TELECOM	209.80	SPECIAL PURPOSE PHONE LINES	
057152	EASTON TELECOM	52.48	SPECIAL PURPOSE PHONE LINES	
057153	ELIZABETH BUTLER	100.00	UTILITY DEPOSIT REFUND 01*0720	
			*14	
057154	FALLSWAY EQUIPMENT CO.	362.40	DEPARTMENT SUPPLIES	
057155	FULTON HARDWARE INC	80.97	GENERAL SUPPLIES-WATER	GENERAL SUPPLIES-WATER
057155	FULTON HARDWARE INC	94.88	GENERAL SUPPLIES-SEWER	GENERAL SUPPLIES-SEWER
057155	FULTON HARDWARE INC	35.01	HARDWARE	HARDWARE
057155	FULTON HARDWARE INC	65.71	HARDWARE	HARDWARE
057155	FULTON HARDWARE INC	100.29	HARDWARE	HARDWARE
057155	FULTON HARDWARE INC	9.49	HARDWARE	HARDWARE
057156	JACOB MCCONNELL	2.66	UTILITIES OVERPAYMENT REFUND 0	
			1*0885*3	
057156	JACOB MCCONNELL	2.78	UTILITIES OVERPAYMENT REFUND 0	
			1*0885*3	
057156	JACOB MCCONNELL	0.20	UTILITIES OVERPAYMENT REFUND 0	
			1*0885*3	
057157	JERRY BURROUGHS	100.00	OFF DUTY STAFFING	
057158	JOSEPH LOPEZ	1.12	UTILITIES OVERPAYMENT REFUND 0	
			3*1350*2	
057158	JOSEPH LOPEZ	2.00	UTILITIES OVERPAYMENT REFUND 0	
			3*1350*2	
057159	KAREN'S KEEPING IT CLEAN, LLC	315.00	CITY HALL CLEANING	CITY HALL CLEANING
057159	KAREN'S KEEPING IT CLEAN, LLC	157.50	CITY HALL CLEANING	CITY HALL CLEANING
057159	KAREN'S KEEPING IT CLEAN, LLC	157.50	CITY HALL CLEANING	CITY HALL CLEANING
057160	KK FITNESS II INC.	34.15	UTILITIES OVERPAYMENT REFUND 0	
			5*0401*3	
057160	KK FITNESS II INC.	32.98	UTILITIES OVERPAYMENT REFUND 0	
			5*0401*3	
057161	LAWRENCE TOWNSHIP TRUSTEES	350.00	1/2 COST OF RENTAL OF VIRTUAL MARKSMAN	
057162	MASSILLON CABLE INC	36.99	STATIC IP/INTERNET	STATIC IP/INTERNET
057162	MASSILLON CABLE INC	36.99	STATIC IP/INTERNET	STATIC IP/INTERNET
057162	MASSILLON CABLE INC	36.99	STATIC IP/INTERNET	STATIC IP/INTERNET
057162	MASSILLON CABLE INC	41.99	STATIC IP/INTERNET	STATIC IP/INTERNET
057162	MASSILLON CABLE INC	41.99	STATIC IP/INTERNET	STATIC IP/INTERNET
057162	MASSILLON CABLE INC	1326.36	BUSINESS INTERNET	
057162	MASSILLON CABLE INC	1326.36	BUSINESS INTERNET	
057163	MITCHELL COMMUNICATIONS, INC.	40.00	MICROPHONE	
057164	MYRTIAH & JASON MONTENERI	100.00	UTILITY DEPOSIT REFUND 06*0735	
			*11	
057165	NEO DIGITAL	42.50	COMPUTER REPAIRS	
057165	NEO DIGITAL	42.50	COMPUTER REPAIRS	
057165	NEO DIGITAL	42.50	COMPUTER REPAIRS	
057166	OHIO TREASURER OF STATE	3443.19	OPWC LOAN PAYMENTS	OPWC LOAN PAYMENTS
057166	OHIO TREASURER OF STATE	15014.87	OPWC LOAN PAYMENTS	OPWC LOAN PAYMENTS
057166	OHIO TREASURER OF STATE	8291.22	OPWC LOAN PAYMENTS	OPWC LOAN PAYMENTS
057166	OHIO TREASURER OF STATE	10429.88	OPWC LOAN PAYMENTS	OPWC LOAN PAYMENTS
057166	OHIO TREASURER OF STATE	9402.50	OPWC LOAN PAYMENTS	OPWC LOAN PAYMENTS
057166	OHIO TREASURER OF STATE	1939.28	OPWC LOAN PAYMENTS	OPWC LOAN PAYMENTS
057166	OHIO TREASURER OF STATE	4268.75	OPWC LOAN PAYMENTS	OPWC LOAN PAYMENTS
057166	OHIO TREASURER OF STATE	21689.23	OPWC LOAN PAYMENTS	OPWC LOAN PAYMENTS
057167	ORKIN PEST CONTROL	43.78	PEST CONTROL	PEST CONTROL
057167	ORKIN PEST CONTROL	43.78	PEST CONTROL	PEST CONTROL

Check #	Vendor name.....	Amount.....	Voucher Remark.....	PO Purpose.....
057168	PPI GRAPHICS	228.33	MV OFFICE SUPPLIES	MV OFFICE SUPPLIES
057168	PPI GRAPHICS	246.47	UTILITY BILL PRINTING/SUPPLIES	UTILITY BILL PRINTING/SUPPLIES
057168	PPI GRAPHICS	246.47	UTILITY BILL PRINTING/SUPPLIES	UTILITY BILL PRINTING/SUPPLIES
057168	PPI GRAPHICS	391.96	UTILITY BILL PRINTING/SUPPLIES	UTILITY BILL PRINTING/SUPPLIES
057168	PPI GRAPHICS	391.96	UTILITY BILL PRINTING/SUPPLIES	UTILITY BILL PRINTING/SUPPLIES
057168	PPI GRAPHICS	64.86	BACK OF WATER BILL	
057169	ROBERT BLOWERS	22.95	UTILITIES OVERPAYMENT REFUND 0	
		5*0398*7		
057169	ROBERT BLOWERS	22.65	UTILITIES OVERPAYMENT REFUND 0	
		5*0398*7		
057170	RODNEY & DEBBIE BEARDSLEY	19.50	UTILITIES OVERPAYMENT REFUND 0	
		2*1135*15		
057170	RODNEY & DEBBIE BEARDSLEY	19.03	UTILITIES OVERPAYMENT REFUND 0	
		2*1135*15		
057171	ROPER LOCK BOX, LLC.	96.98	DEPARTMENT SUPPLIES	
057172	SAMANTHA SPICER	100.00	UTILITY DEPOSIT REFUND 06*0775	
		*17		
057173	STAR2STAR COMMUNICATIONS	5.96	2017 VOIP PHONE SERVICE	2017 VOIP PHONE SERVICE
057173	STAR2STAR COMMUNICATIONS	6.27	2017 VOIP PHONE SERVICE	2017 VOIP PHONE SERVICE
057173	STAR2STAR COMMUNICATIONS	1.36	2017 VOIP PHONE SERVICE	2017 VOIP PHONE SERVICE
057173	STAR2STAR COMMUNICATIONS	1.36	2017 VOIP PHONE SERVICE	2017 VOIP PHONE SERVICE
057173	STAR2STAR COMMUNICATIONS	5.96	2017 VOIP PHONE SERVICE	2017 VOIP PHONE SERVICE
057173	STAR2STAR COMMUNICATIONS	5.96	2017 VOIP PHONE SERVICE	2017 VOIP PHONE SERVICE
057173	STAR2STAR COMMUNICATIONS	111.41	2017 VOIP PHONE SERVICE	2017 VOIP PHONE SERVICE
057173	STAR2STAR COMMUNICATIONS	37.16	2017 VOIP PHONE SERVICE	2017 VOIP PHONE SERVICE
057173	STAR2STAR COMMUNICATIONS	18.54	2017 VOIP PHONE SERVICE	2017 VOIP PHONE SERVICE
057173	STAR2STAR COMMUNICATIONS	37.16	2017 VOIP PHONE SERVICE	2017 VOIP PHONE SERVICE
057173	STAR2STAR COMMUNICATIONS	18.54	2017 VOIP PHONE SERVICE	2017 VOIP PHONE SERVICE
057173	STAR2STAR COMMUNICATIONS	241.44	2017 VOIP PHONE SERVICE	2017 VOIP PHONE SERVICE
057173	STAR2STAR COMMUNICATIONS	204.35	2017 VOIP PHONE SERVICE	2017 VOIP PHONE SERVICE
057173	STAR2STAR COMMUNICATIONS	27.90	2017 VOIP PHONE SERVICE	2017 VOIP PHONE SERVICE
057173	STAR2STAR COMMUNICATIONS	27.90	2017 VOIP PHONE SERVICE	2017 VOIP PHONE SERVICE
057174	THOMAS HARDGROVE	19.66	UTILITIES OVERPAYMENT REFUND 0	
		2*0810*4		
057174	THOMAS HARDGROVE	19.18	UTILITIES OVERPAYMENT REFUND 0	
		2*0810*4		
057174	THOMAS HARDGROVE	2.00	UTILITIES OVERPAYMENT REFUND 0	
		2*0810*4		
057175	VERIZON WIRELESS	14.10	2017 WIRELESS PHONE LINES	2017 WIRELESS PHONE LINES
057176	WATCHGUARD VIDEO INC	194.00	POLICE SUPPLIES	
057177	WORKMAN'S AUTO PARTS	40.95	AUTO PARTS	AUTO PARTS
057178	AMERICAN SAFETY & HEALTH	57.00	EMPLOYEE SAFETY TRAINING	
057178	AMERICAN SAFETY & HEALTH	46.50	EMPLOYEE SAFETY TRAINING	
057178	AMERICAN SAFETY & HEALTH	46.50	EMPLOYEE SAFETY TRAINING	
057179	CARTER LUMBER	44.07	GENERAL SUPPLIES-WATER	GENERAL SUPPLIES-WATER
057179	CARTER LUMBER	44.07	GENERAL SUPPLIES-WATER	GENERAL SUPPLIES-WATER
057179	CARTER LUMBER	5.91	DEPARTMENT SUPPLIES	
057179	CARTER LUMBER	44.06	DEPARTMENT SUPPLIES	
057180	CLEMANS-NELSON & ASSOC. INC.	175.00	LEGAL FEES	
057181	DAVE BOWMAN	350.00	SANTA FOR CHRISTMAS ON THE CAN	SANTA FOR CHRISTMAS ON THE CAN
		AL		AL
057182	ELAINE WEITZEL	80.00	POLICE DEPARTMENT CLEANING	POLICE DEPARTMENT CLEANING
057183	GOVERNMENT FORMS AND SUPPLIES	429.06	ADMINISTRATION SUPPLIES	
057184	GRAPHIC ENTERPRISES	27.30	POLICE DEPT. COPIER	
057185	HOME DEPOT CREDIT SERVICES	110.00	GENERAL SUPPLIES-SEWER	GENERAL SUPPLIES-SEWER
057186	ICMA	619.75	ANNUAL DUES TO INTERNATIONAL C	ANNUAL DUES TO INTERNATIONAL C

Check #	Vendor name	Amount	Voucher Remark	PO Purpose
057187	J A CHAPANAR EXCAVATING INC		ITY/COUNTY	ITY/COUNTY
057188	JACK RIESE (LUMBER JACK)	2280.00	SLUDGE REMOVAL	
057189	JASON CASTILE	150.00	WOOD CARVING FOR CHRISTMAS ON THE CANAL	WOOD CARVING FOR CHRISTMAS ON THE CANAL
057190	MILLER AND CO.	300.97	TRAINING MATERIALS	
057190	MILLER AND CO.	135.00	PORTABLE TOILETS	
057190	MILLER AND CO.	135.00	PORTABLE TOILETS	
057191	MINER'S INC	135.00	PORTABLE TOILETS	
057192	OHIO EDISON COMPANY	1127.22	PLUMBING REPAIRS AT SENIOR CENTER	PLUMBING REPAIRS AT SENIOR CENTER
057193	OHIO MUNICIPAL LEAGUE	370.53	SENIOR CENTER ELECTRIC	
057194	QUILL CORPORATION	907.00	2018 MEMBERSHIP DUES	
057195	REAM & HAAGER LABORATORY INC	83.68	OFFICE SUPPLIES-UTILITY	OFFICE SUPPLIES-UTILITY
057195	REAM & HAAGER LABORATORY INC	83.68	OFFICE SUPPLIES-UTILITY	OFFICE SUPPLIES-UTILITY
057196	REPOSITORY - GATEHOUSE MEDIA	143.50	WASTEWATER TESTING	WASTEWATER TESTING
057196	REPOSITORY - GATEHOUSE MEDIA	197.00	WASTEWATER TESTING	
057197	ROYAL PUBLISHING	199.60	LEGAL AD	
057198	SAMUEL R. WILSON	372.40	LEGAL AD	
057199	SCHALMO ENTERPRISE, INC.	150.00	AD FOR NORTHWEST SCHOOLS PROGRAM TO SUPPORT AM TO SUPPORT	AD FOR NORTHWEST SCHOOLS PROGRAM TO SUPPORT AM TO SUPPORT
057199	SCHALMO ENTERPRISE, INC.	205.00	CIVIL SERVICE COMMISSION MEETING	
057199	SCHALMO ENTERPRISE, INC.	5150.58	REPLACE METAL DOORS AT 960 MIL AN-CORRECT ACCT	REPLACE METAL DOORS AT 960 MIL AN-CORRECT ACCT
057199	SCHALMO ENTERPRISE, INC.	5150.58	REPLACE METAL DOORS AT 960 MIL AN-CORRECT ACCT	REPLACE METAL DOORS AT 960 MIL AN-CORRECT ACCT
057199	SCHALMO ENTERPRISE, INC.	5150.58	REPLACE METAL DOORS AT 960 MIL AN-CORRECT ACCT	REPLACE METAL DOORS AT 960 MIL AN-CORRECT ACCT
057199	SCHALMO ENTERPRISE, INC.	2813.75	NEW OVERHEAD DOORS AT 960 MILA N-CORRECT	NEW OVERHEAD DOORS AT 960 MILA N-CORRECT
057199	SCHALMO ENTERPRISE, INC.	2813.75	NEW OVERHEAD DOORS AT 960 MILA N-CORRECT	NEW OVERHEAD DOORS AT 960 MILA N-CORRECT
057199	SCHALMO ENTERPRISE, INC.	2813.76	NEW OVERHEAD DOORS AT 960 MILA N-CORRECT	NEW OVERHEAD DOORS AT 960 MILA N-CORRECT
057200	TREASURER, STATE OF OHIO	3684.48	PUBLIC WATER SYSTEM LICENSE	PUBLIC WATER SYSTEM LICENSE
057201	TRI C CONCRETE & EXCAVATING	1100.00	REPLACE SIDEWALK AT LOCUST & B EVERLY AVE.	REPLACE SIDEWALK AT LOCUST & B EVERLY AVE.
057202	WENGER EXCAVATING, INC.	115461.10	CHERRY-LOCUST ST INTERSECTION CONSTRUCTION	CHERRY-LOCUST ST INTERSECTION CONSTRUCTION
057203	AIRGAS USA, LLC	56.19	MEDICAL OXYGEN	
057204	AKRON UNIFORMS	36.00	UNIFORMS	
057205	AMERICAN SAFETY & HEALTH	57.00	SAFETY TRAINING	
057205	AMERICAN SAFETY & HEALTH	46.50	SAFETY TRAINING	
057205	AMERICAN SAFETY & HEALTH	46.50	SAFETY TRAINING	
057206	BARKLY AND MEOWS	57.99	K-9 SUPPLIES	K-9 SUPPLIES
057206	BARKLY AND MEOWS	58.99	K-9 SUPPLIES	K-9 SUPPLIES
057207	BRANDY & JASON BOGGS	50.00	UTILITY DEPOSIT REFUND 02*0546 *11	
057207	BRANDY & JASON BOGGS	2.66	UTILITY DEPOSIT REFUND 02*0546 *11	
057207	BRANDY & JASON BOGGS	2.98	UTILITY DEPOSIT REFUND 02*0546 *11	
057208	CANAL FULTON ENTERPRISES INC	3312.82	ELECTRICAL SYSTEM AT 960 MILAN ST-CORRECT	ELECTRICAL SYSTEM AT 960 MILAN ST-CORRECT
057208	CANAL FULTON ENTERPRISES INC	3312.82	ELECTRICAL SYSTEM AT 960 MILAN ST-CORRECT	ELECTRICAL SYSTEM AT 960 MILAN ST-CORRECT

Check #	Vendor name	Amount	Voucher Remark	PO Purpose
057208	CANAL FULTON ENTERPRISES INC	3312.81	ELECTRICAL SYSTEM AT 960 MILAN ST-CORRECT	ELECTRICAL SYSTEM AT 960 MILAN ST-CORRECT
057209	CARTER LUMBER	59.72	M.V. FUEL	M.V. FUEL
057209	CARTER LUMBER	59.72	GENERAL SUPPLIES-WATER	GENERAL SUPPLIES-WATER
057210	CLANCY & ASSOCIATES LLC	59.71	DEPARTMENT SUPPLIES	GENERAL SUPPLIES-WATER
057211	CORE & MAIN LP	754.00	PREPARE, CONDUCT, & SCORE A CI	PREPARE, CONDUCT, & SCORE A CI
057211	CORE & MAIN LP	175.00	VIL SERVICE TES	VIL SERVICE TES
057211	CORE & MAIN LP	175.00	GENERAL SUPPLIES-SEWER	GENERAL SUPPLIES-SEWER
057212	CROWN HEATING AND COOLING	141.00	HYDRANT	FURANCE REPAIR MILAN STREET
057213	D&R SUPPLY, INC.	226.92	M.V. ASPHALT	M.V. ASPHALT
057213	D&R SUPPLY, INC.	108.79	STREET SUPPLIES	
057214	GENERAL RENT ALL	463.93		
057215	INTERNATIONAL ASSOCIATION	309.00	MEMBERSHIP APPLICATION	
057216	LEADER PUBLICATIONS	250.00	AD FOR CHRISTMAS ON THE CANAL.	AD FOR CHRISTMAS ON THE CANAL.
057217	LOCKHART CONSTR. CO.	33098.62	WEST SIDE & LOCUST ST STORM SEWER	WEST SIDE & LOCUST ST STORM SEWER
057218	LOGIC	4705.00	2017 FIRE & POLICE DISPATCHING	2017 FIRE & POLICE DISPATCHING
057218	LOGIC	3163.00	2017 FIRE & POLICE DISPATCHING	2017 FIRE & POLICE DISPATCHING
057219	MASSILLON MUNICIPAL COURT	110.00	NEW CASE FILING 2017-CVF-2315	
057219	MASSILLON MUNICIPAL COURT	110.00	NEW CASE FILING 2017-CVF-2336	
057219	MASSILLON MUNICIPAL COURT	110.00	NEW CASE FILING 2017-CVF-2339	
057219	MASSILLON MUNICIPAL COURT	110.00	NEW CASE FILING 2017-CVF-2655	
057219	MASSILLON MUNICIPAL COURT	125.00	NEW CASE FILING, AIAS SUMMONS	
057219	MASSILLON MUNICIPAL COURT	110.00	2017-CVF-0625	
057220	MINER'S INC	3300.00	NEW CASE FILING 2017-CVF-2656	
057221	MITCHELL COMMUNICATIONS, INC.	527.60	REPLACED THREE (3) PLUG VALUE IN #2 TANK	REPLACED THREE (3) PLUG VALUE IN #2 TANK
057222	O.P.E.R.S.	161.70	RADIO REPAIR	
057222	O.P.E.R.S.	890.63	EMPLOYEE PENSION, EMPLOYER SHA	
057222	O.P.E.R.S.	455.49	EMPLOYEE PENSION, EMPLOYER SHA	
057222	O.P.E.R.S.	521.60	EMPLOYEE PENSION, EMPLOYER SHA	
057222	O.P.E.R.S.	135.25	EMPLOYEE PENSION, EMPLOYER SHA	
057222	O.P.E.R.S.	282.32	EMPLOYEE PENSION, EMPLOYER SHA	
057222	O.P.E.R.S.	1252.91	EMPLOYEE PENSION, EMPLOYER SHA	
057222	O.P.E.R.S.	1195.71	EMPLOYEE PENSION, EMPLOYER SHA	
057222	O.P.E.R.S.	97.76	EMPLOYEE PENSION, EMPLOYER SHA	
057222	O.P.E.R.S.	20.11	EMPLOYEE PENSION, EMPLOYER SHA	
057222	O.P.E.R.S.	198.58	EMPLOYEE PENSION, EMPLOYER SHA	
057222	O.P.E.R.S.	3188.11	EMPLOYEE PENSION, EMPLOYER SHA	
057222	O.P.E.R.S.	3188.10	EMPLOYEE PENSION, EMPLOYER SHA	
057223	OH POLICE & FIRE PENSION FUND	13796.44	EMPLOYEE PENSION, EMPLOYER SHA	

Check # Vendor name..... Amount..... Voucher Remark..... PO Purpose.....

057224	OHIO BUREAU OF WORKERS COMP	12.12 WORKERS COMPENSATION	RE	
057224	OHIO BUREAU OF WORKERS COMP	99.53 WORKERS COMPENSATION		
057224	OHIO BUREAU OF WORKERS COMP	40.72 WORKERS COMPENSATION		
057224	OHIO BUREAU OF WORKERS COMP	76.12 WORKERS COMPENSATION		
057224	OHIO BUREAU OF WORKERS COMP	14.48 WORKERS COMPENSATION		
057224	OHIO BUREAU OF WORKERS COMP	41.59 WORKERS COMPENSATION		
057224	OHIO BUREAU OF WORKERS COMP	16.65 WORKERS COMPENSATION		
057224	OHIO BUREAU OF WORKERS COMP	31.86 WORKERS COMPENSATION		
057224	OHIO BUREAU OF WORKERS COMP	152.25 WORKERS COMPENSATION		
057224	OHIO BUREAU OF WORKERS COMP	884.66 WORKERS COMPENSATION		
057224	OHIO BUREAU OF WORKERS COMP	463.42 WORKERS COMPENSATION		
057224	OHIO BUREAU OF WORKERS COMP	28.85 WORKERS COMPENSATION		
057224	OHIO BUREAU OF WORKERS COMP	366.59 WORKERS COMPENSATION		
057224	OHIO BUREAU OF WORKERS COMP	366.45 WORKERS COMPENSATION		
057225	OHIO EDISON COMPANY	356.86 2017 ELECTRICITY COSTS		2017 ELECTRICITY COSTS
057225	OHIO EDISON COMPANY	243.55 2017 ELECTRICITY COSTS		2017 ELECTRICITY COSTS
057225	OHIO EDISON COMPANY	2381.29 2017 ELECTRICITY COSTS		2017 ELECTRICITY COSTS
057225	OHIO EDISON COMPANY	2879.91 2017 ELECTRICITY COSTS		2017 ELECTRICITY COSTS
057226	OHIO EDISON COMPANY	8162.99 2017 ELECTRICITY COSTS		2017 ELECTRICITY COSTS
057226	OHIO EDISON COMPANY	382.39 ELECTRICITY		
057226	OHIO EDISON COMPANY	1795.01 ELECTRICITY		
057226	OHIO EDISON COMPANY	1795.02 ELECTRICITY		
057227	PRIDE HEATING & COOLING	1541.67 FURANCE/AIR AT SERVICE BUILDIN		FURANCE/AIR AT SERVICE BUILDIN
057227	PRIDE HEATING & COOLING	G 960 MILAN ST		G 960 MILAN ST
057227	PRIDE HEATING & COOLING	1541.67 FURANCE/AIR AT SERVICE BUILDIN		FURANCE/AIR AT SERVICE BUILDIN
057227	PRIDE HEATING & COOLING	G 960 MILAN ST		G 960 MILAN ST
057228	RAWHIDE FIRE HOSE LLC	1541.66 FURANCE/AIR AT SERVICE BUILDIN		FURANCE/AIR AT SERVICE BUILDIN
057228	RAWHIDE FIRE HOSE LLC	G 960 MILAN ST		G 960 MILAN ST
057228	RAWHIDE FIRE HOSE LLC	1254.00 PURCHASE OF 300 FEET OF 3 INCH		PURCHASE OF 300 FEET OF 3 INCH
057229	REAM & HAAGER LABORATORY INC	HOSE		HOSE
057230	REPOSITORY - GATEHOUSE MEDIA	43.00 GENERAL SUPPLIES-WATER		GENERAL SUPPLIES-WATER
057231	REPOSITORY - GATEHOUSE MEDIA	65.44 NEWSPAPER SUBSCRIPTION		
057232	RUPP CONSTRUCTION, INC.	68.60 LEGAL AD		
057233	SCOTT E FELLMETH	178.40 STREET SUPPLIES		
057234	SERV-ICE	1800.00 STIPEND		
057234	SERV-ICE	240.00 ICE BLOCKS FOR CHRISTMAS ON TH		ICE BLOCKS FOR CHRISTMAS ON TH
057235	SHERWIN WILLIAMS	E CANAL		E CANAL
057235	SHERWIN WILLIAMS	38.46 GENERAL SUPPLIES-WATER		GENERAL SUPPLIES-WATER
057235	SHERWIN WILLIAMS	90.92 GENERAL SUPPLIES-WATER		GENERAL SUPPLIES-WATER
057235	SHERWIN WILLIAMS	38.46 GENERAL SUPPLIES-SEWER		GENERAL SUPPLIES-SEWER
057235	SHERWIN WILLIAMS	90.92 GENERAL SUPPLIES-SEWER		GENERAL SUPPLIES-SEWER
057235	SHERWIN WILLIAMS	38.45 DEPARTMENT SUPPLIES		
057235	SHERWIN WILLIAMS	90.91 DEPARTMENT SUPPLIES		
057236	SPEEDWAY SUPERAMERICA	59.75 M.V. FUEL		M.V. FUEL
057237	STAR2STAR COMMUNICATIONS	5.96 2017 VOIP PHONE SERVICE		2017 VOIP PHONE SERVICE
057237	STAR2STAR COMMUNICATIONS	5.96 2017 VOIP PHONE SERVICE		2017 VOIP PHONE SERVICE
057237	STAR2STAR COMMUNICATIONS	6.27 2017 VOIP PHONE SERVICE		2017 VOIP PHONE SERVICE
057237	STAR2STAR COMMUNICATIONS	5.96 2017 VOIP PHONE SERVICE		2017 VOIP PHONE SERVICE
057237	STAR2STAR COMMUNICATIONS	1.36 2017 VOIP PHONE SERVICE		2017 VOIP PHONE SERVICE
057237	STAR2STAR COMMUNICATIONS	1.36 2017 VOIP PHONE SERVICE		2017 VOIP PHONE SERVICE
057237	STAR2STAR COMMUNICATIONS	111.41 2017 VOIP PHONE SERVICE		2017 VOIP PHONE SERVICE
057237	STAR2STAR COMMUNICATIONS	37.16 2017 VOIP PHONE SERVICE		2017 VOIP PHONE SERVICE
057237	STAR2STAR COMMUNICATIONS	18.54 2017 VOIP PHONE SERVICE		2017 VOIP PHONE SERVICE
057237	STAR2STAR COMMUNICATIONS	37.16 2017 VOIP PHONE SERVICE		2017 VOIP PHONE SERVICE
057237	STAR2STAR COMMUNICATIONS	18.54 2017 VOIP PHONE SERVICE		2017 VOIP PHONE SERVICE

Check #	Vendor name.....	Amount....	Voucher Remark.....	PO Purpose.....
057237	STAR2STAR COMMUNICATIONS	241.44	2017 VOIP PHONE SERVICE	2017 VOIP PHONE SERVICE
057237	STAR2STAR COMMUNICATIONS	204.35	2017 VOIP PHONE SERVICE	2017 VOIP PHONE SERVICE
057237	STAR2STAR COMMUNICATIONS	27.90	2017 VOIP PHONE SERVICE	2017 VOIP PHONE SERVICE
057237	STAR2STAR COMMUNICATIONS	27.90	2017 VOIP PHONE SERVICE	2017 VOIP PHONE SERVICE
057238	STARK COUNTY TREASURER	20.00	WEITZEL FINGERPRINTING	
057239	STEPHEN A. GINELLA JR	379.64	COLLECTION SERVICES	COLLECTION SERVICES
057239	STEPHEN A. GINELLA JR	1068.22	COLLECTION SERVICES	COLLECTION SERVICES
057239	STEPHEN A. GINELLA JR	31.38	COLLECTION SERVICES	COLLECTION SERVICES
057239	STEPHEN A. GINELLA JR	31.37	COLLECTION SERVICES	COLLECTION SERVICES
057240	STREICHER'S	429.00	RIGID TO CASES FOR CAT GEN7 MO	RIGID TO CASES FOR CAT GEN7 MO
			LLE, STICK FROM	LLE, STICK FROM
			M.V. FUEL	M.V. FUEL
057241	SUPERFLEET MASTERCARD	407.24	M.V. FUEL	
057242	TREASURER, STATE OF OHIO	750.00	NPDES PERMIT RENEWAL	
057243	UNIFIRST CORPORATION	58.36	CITY HALL FLOORMATS	CITY HALL FLOORMATS
057243	UNIFIRST CORPORATION	29.18	CITY HALL FLOORMATS	CITY HALL FLOORMATS
057243	UNIFIRST CORPORATION	29.18	CITY HALL FLOORMATS	CITY HALL FLOORMATS
057243	UNIFIRST CORPORATION	73.79	CITY HALL MATS	
057243	UNIFIRST CORPORATION	36.90	CITY HALL MATS	
057243	UNIFIRST CORPORATION	36.89	CITY HALL MATS	
057244	US BANK EQUIPMENT FINANCE	89.00	POLICE DEPARTMENT COPIER	POLICE DEPARTMENT COPIER
057245	VERIZON WIRELESS	103.43	2017 WIRELESS PHONE LINES	2017 WIRELESS PHONE LINES
057245	VERIZON WIRELESS	20.79	2017 WIRELESS PHONE LINES	2017 WIRELESS PHONE LINES
057245	VERIZON WIRELESS	20.79	2017 WIRELESS PHONE LINES	2017 WIRELESS PHONE LINES
057245	VERIZON WIRELESS	138.21	2017 WIRELESS PHONE LINES	2017 WIRELESS PHONE LINES
057245	VERIZON WIRELESS	161.25	2017 WIRELESS PHONE LINES	2017 WIRELESS PHONE LINES
057245	VERIZON WIRELESS	103.65	2017 WIRELESS PHONE LINES	2017 WIRELESS PHONE LINES
057245	VERIZON WIRELESS	7.22	CITY CELL PHONES	2017 WIRELESS PHONE LINES
057245	VERIZON WIRELESS	7.22	CITY CELL PHONES	
057245	VERIZON WIRELESS	617.96	CITY CELL PHONES	
057245	VERIZON WIRELESS	224.16	CITY CELL PHONES	
057245	VERIZON WIRELESS	137.89	CITY CELL PHONES	
057246	WHITE'S FORD	100.00	DEDUCTIBLE	
057247	WILLIAM KLTNER	25.00	OATA MEETINGS	
057248	WINTER EQUIP. COMPANY INC.	679.29	FLOW GUARDS	
057249	ZIEGLER BOLT & NUT HOUSE	62.74	DEPARTMENT SUPPLIES	
057249	ZIEGLER BOLT & NUT HOUSE	10.77	DEPARTMENT SUPPLIES	
057250	THE HEALTH PLAN	554.65	2017 BUDGET HEALTH INSURANCE	2017 BUDGET HEALTH INSURANCE
057250	THE HEALTH PLAN	948.53	2017 BUDGET HEALTH INSURANCE	2017 BUDGET HEALTH INSURANCE
057250	THE HEALTH PLAN	427.51	2017 BUDGET HEALTH INSURANCE	2017 BUDGET HEALTH INSURANCE
057250	THE HEALTH PLAN	341.34	2017 BUDGET HEALTH INSURANCE	2017 BUDGET HEALTH INSURANCE
057250	THE HEALTH PLAN	1842.09	2017 BUDGET HEALTH INSURANCE	2017 BUDGET HEALTH INSURANCE
057250	THE HEALTH PLAN	10363.10	2017 BUDGET HEALTH INSURANCE	2017 BUDGET HEALTH INSURANCE
057250	THE HEALTH PLAN	264.11	2017 BUDGET HEALTH INSURANCE	2017 BUDGET HEALTH INSURANCE
057250	THE HEALTH PLAN	4985.15	2017 BUDGET HEALTH INSURANCE	2017 BUDGET HEALTH INSURANCE
057250	THE HEALTH PLAN	4985.14	2017 BUDGET HEALTH INSURANCE	2017 BUDGET HEALTH INSURANCE
057250	THE HEALTH PLAN	471.60	EMPLOYEE MEDICAL INSURANCE	
057250	THE HEALTH PLAN	471.62	EMPLOYEE MEDICAL INSURANCE	
057251	AKRON UNIFORMS	36.00	UNIFORMS	
057252	COMDOC - LEASE PAYMENT	29.50	FIRE DEPT COPIER LEASE	FIRE DEPT COPIER LEASE
057252	COMDOC - LEASE PAYMENT	29.49	FIRE DEPT COPIER LEASE	FIRE DEPT COPIER LEASE
057253	COMDOC - MAINTENANCE PAYMENT	2.10	FIRE DEPT. COPIER	
057253	COMDOC - MAINTENANCE PAYMENT	2.10	FIRE DEPT. COPIER	
057254	LEADS ONLINE	2128.00	LEADS ONLINE FOR POLICE DEPT.	LEADS ONLINE FOR POLICE DEPT.
057255	MOORE SERVICES	7547.00	GEAR WASHER THROUGH BWC	GEAR WASHER THROUGH BWC
057256	OHIO BILLING, INC.	940.00	EMS TRIP SUBMISSIONS	
057257	OHIO EDISON COMPANY	17.83	2017 ELECTRICITY COSTS	2017 ELECTRICITY COSTS

Check #	Vendor name	Amount	Voucher Remark	PO Purpose
057258	OHIO EDISON COMPANY	16.38	2017 ELECTRICITY COSTS	2017 ELECTRICITY COSTS
057259	OHIO EDISON COMPANY	77.39	ELECTRICITY	
057260	ROLL N RACK LLC	8235.00	PURCHASE OF A POWER HOSE ROLLE R & CART.	PURCHASE OF A POWER HOSE ROLLE R & CART.
057261	STAR2STAR COMMUNICATIONS	176.63	2017 VOIP PHONE SERVICE	2017 VOIP PHONE SERVICE
057261	STAR2STAR COMMUNICATIONS	219.23	2017 VOIP PHONE SERVICE	2017 VOIP PHONE SERVICE
057262	THE ARMORY AND INDOOR RANGE	176.63	2017 VOIP PHONE SERVICE	2017 VOIP PHONE SERVICE
		461.93	ONE (1) ECTECH 512 A65 RED DOT ONE (1) ECTECH 512 A65 RED DOT	SIGHT, FOUR (4)
057263	VERIZON WIRELESS	14.12	WIRELESS SERVICE	
057264	KAREN'S KEEPING IT CLEAN, LLC	135.00	CITY HALL CLEANING	CITY HALL CLEANING
057264	KAREN'S KEEPING IT CLEAN, LLC	67.50	CITY HALL CLEANING	CITY HALL CLEANING
057264	KAREN'S KEEPING IT CLEAN, LLC	67.50	CITY HALL CLEANING	CITY HALL CLEANING
057265	TREASURER, STATE OF OHIO	150.00	Dependant Fund	
M14110	WENGER EXCAVATING, INC.	35658.90	CHERRY-LOCUST ST - OPWC Share	CHERRY-LOCUST ST INTERSECTION CONSTRUCTION
M14111	MANNIK SMITH GROUP	1967.80	CHERRY-LOCUST ST - OPWC	CHERRY-LOCUST ST INTERSECTION CONSTRUCTION
M14112	HUNTINGTON BANK	38.23	Huntington Bank Fees	
M14112	HUNTINGTON BANK	76.45	Huntington Bank Fees	
M14112	HUNTINGTON BANK	133.78	Huntington Bank Fees	
M14112	HUNTINGTON BANK	133.79	Huntington Bank Fees	
M14113	INFINTTECH	141.11	Utility Online Billpay Fees	
M14113	INFINTTECH	141.10	Utility Online Billpay Fees	
M14114	LOCKHART CONSTR. CO.	94203.76	LOCUST ST STORM SEWER - OPWC I n Lieu	LOCUST ST STORM SEWER
M14115	M.V. EMPLOYEE REIMBURSEMENTS	4.88	EMPLOYEE REIMBURSEMENT FOR DED	EMPLOYEE REIMBURSEMENT FOR DED
M14115	M.V. EMPLOYEE REIMBURSEMENTS	64.79	EMPLOYEE REIMBURSEMENT FOR DED	EMPLOYEE REIMBURSEMENT FOR DED
M14115	M.V. EMPLOYEE REIMBURSEMENTS	65.61	EMPLOYEE REIMBURSEMENT FOR DED	EMPLOYEE REIMBURSEMENT FOR DED
M14115	M.V. EMPLOYEE REIMBURSEMENTS	65.61	EMPLOYEE REIMBURSEMENT FOR DED	EMPLOYEE REIMBURSEMENT FOR DED
M14116	HUNTINGTON BANK	56.16	Analysis Fees	
M14116	HUNTINGTON BANK	252.74	Analysis Fees	
M14116	HUNTINGTON BANK	252.74	Analysis Fees	
M14117	M.V. EMPLOYEE REIMBURSEMENTS	55.53	EMPLOYEE REIMBURSEMENT FOR DED	EMPLOYEE REIMBURSEMENT FOR DED
M14117	M.V. EMPLOYEE REIMBURSEMENTS	613.82	EMPLOYEE REIMBURSEMENT FOR DED	EMPLOYEE REIMBURSEMENT FOR DED
M14117	M.V. EMPLOYEE REIMBURSEMENTS	38.34	EMPLOYEE REIMBURSEMENT FOR DED	EMPLOYEE REIMBURSEMENT FOR DED
M14117	M.V. EMPLOYEE REIMBURSEMENTS	38.34	EMPLOYEE REIMBURSEMENT FOR DED	EMPLOYEE REIMBURSEMENT FOR DED
M14118	HUNTINGTON BANK	23.04	Bank Fees	
M14119	HUNTINGTON BANK	118.00		
M14120	MENARDS	89.33	Pothole Patch Material	
M14121	WENGER EXCAVATING, INC.	11128.47	CHERRY-LOCUST ST INTERSECTION CONSTRUCTION	CHERRY-LOCUST ST INTERSECTION CONSTRUCTION
M14122	MANNIK SMITH GROUP	510.00	CHERRY-LOCUST ST INTERSECTION CONSTRUCTION	CHERRY-LOCUST ST INTERSECTION CONSTRUCTION
M14123	UP IN SMOKE BBQ	409.75		
M14124	SPEEDWAY SUPERAMERICA	9.98		
M14125	M.V. EMPLOYEE REIMBURSEMENTS	171.32	EMPLOYEE REIMBURSEMENT FOR DED	EMPLOYEE REIMBURSEMENT FOR DED
			UCTIBLES & PRES	UCTIBLES & PRES

Check #	Vendor name	Amount	Voucher Remark	PO Purpose
OP2347	GROSS PAYROLL	2907.52	1st December Payroll	
OP2347	GROSS PAYROLL	3017.52	1st December Payroll	
OP2347	GROSS PAYROLL	1848.09	1st December Payroll	
OP2347	GROSS PAYROLL	1008.26	1st December Payroll	
OP2347	GROSS PAYROLL	276.00	1st December Payroll	
OP2347	GROSS PAYROLL	5114.30	1st December Payroll	
OP2347	GROSS PAYROLL	92.25	1st December Payroll	
OP2347	GROSS PAYROLL	21309.31	1st December Payroll	
OP2347	GROSS PAYROLL	1192.98	1st December Payroll	
OP2347	GROSS PAYROLL	1589.06	1st December Payroll	
OP2347	GROSS PAYROLL	12656.95	1st December Payroll	
OP2347	GROSS PAYROLL	249.26	1st December Payroll	
OP2347	GROSS PAYROLL	897.45	1st December Payroll	
OP2347	GROSS PAYROLL	9391.74	1st December Payroll	
OP2347	GROSS PAYROLL	301.96	1st December Payroll	
OP2347	GROSS PAYROLL	9391.69	1st December Payroll	
OP2347	GROSS PAYROLL	301.98	1st December Payroll	
OP2348	IRS	41.30	1st December Payroll	
OP2348	IRS	41.71	1st December Payroll	
OP2348	IRS	26.30	1st December Payroll	
OP2348	IRS	14.13	1st December Payroll	
OP2348	IRS	4.00	1st December Payroll	
OP2348	IRS	71.61	1st December Payroll	
OP2348	IRS	1.28	1st December Payroll	
OP2348	IRS	265.94	1st December Payroll	
OP2348	IRS	16.79	1st December Payroll	
OP2348	IRS	23.04	1st December Payroll	
OP2348	IRS	183.19	1st December Payroll	
OP2348	IRS	3.62	1st December Payroll	
OP2348	IRS	13.01	1st December Payroll	
OP2348	IRS	113.63	1st December Payroll	
OP2348	IRS	4.09	1st December Payroll	
OP2348	IRS	113.61	1st December Payroll	
OP2348	IRS	4.12	1st December Payroll	
OP2348	IRS	762.24	1st December Payroll	
OP2349	GROSS PAYROLL	-1388.61	Payroll Correction	
OP2349	GROSS PAYROLL	694.31	Payroll Correction	
OP2349	GROSS PAYROLL	694.30	Payroll Correction	
OP2350	GROSS PAYROLL	1155.00	2nd December Payroll	
OP2350	GROSS PAYROLL	3199.38	2nd December Payroll	
OP2350	GROSS PAYROLL	1607.40	2nd December Payroll	
OP2350	GROSS PAYROLL	1849.54	2nd December Payroll	
OP2350	GROSS PAYROLL	966.07	2nd December Payroll	
OP2350	GROSS PAYROLL	1008.26	2nd December Payroll	
OP2350	GROSS PAYROLL	39.89	2nd December Payroll	
OP2350	GROSS PAYROLL	552.00	2nd December Payroll	
OP2350	GROSS PAYROLL	5813.71	2nd December Payroll	
OP2350	GROSS PAYROLL	572.45	2nd December Payroll	
OP2350	GROSS PAYROLL	21128.63	2nd December Payroll	
OP2350	GROSS PAYROLL	1544.19	2nd December Payroll	
OP2350	GROSS PAYROLL	859.86	2nd December Payroll	
OP2350	GROSS PAYROLL	13731.25	2nd December Payroll	
OP2350	GROSS PAYROLL	331.20	2nd December Payroll	
OP2350	GROSS PAYROLL	11554.57	2nd December Payroll	
OP2350	GROSS PAYROLL	573.54	2nd December Payroll	
OP2350	GROSS PAYROLL	11554.58	2nd December Payroll	

Check #	Vendor name.....	Amount.....	Voucher Remark.....	PO Purpose.....
OP2350	GROSS PAYROLL			
OP2351	IRS	573.56	2nd December Payroll	
OP2351	IRS	16.74	2nd December Payroll	
OP2351	IRS	45.52	2nd December Payroll	
OP2351	IRS	22.16	2nd December Payroll	
OP2351	IRS	26.32	2nd December Payroll	
OP2351	IRS	14.01	2nd December Payroll	
OP2351	IRS	14.14	2nd December Payroll	
OP2351	IRS	0.57	2nd December Payroll	
OP2351	IRS	8.00	2nd December Payroll	
OP2351	IRS	81.98	2nd December Payroll	
OP2351	IRS	8.03	2nd December Payroll	
OP2351	IRS	263.87	2nd December Payroll	
OP2351	IRS	21.50	2nd December Payroll	
OP2351	IRS	12.47	2nd December Payroll	
OP2351	IRS	198.66	2nd December Payroll	
OP2351	IRS	4.80	2nd December Payroll	
OP2351	IRS	144.57	2nd December Payroll	
OP2351	IRS	8.00	2nd December Payroll	
OP2351	IRS	144.59	2nd December Payroll	
OP2351	IRS	8.01	2nd December Payroll	
OP2351	IRS	824.65	2nd December Payroll	
1864728		705467.45		
0				